The Bombay Gazette

No. 11,330 New Series.

BOMBAY :—SATURDAY, MARCH 21, 1885.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

STEAM TO ADEN, SUEZ, PORT SAID, MALTA, GIBRALTAR, PLYMOUTH, LONDON, BRINDISI, VENICE, TRIESTE, AND MARSEILLES.

PROGRAMME OF DEPARTURES.

Vessels.	Tons	H.P.	Captain.	FRIDAY. 1885.
L. Bokhara	2944	500	H. Weighell	27th Mar.
M. Carthage	5013	1000	G. N. Hector	3rd April
L. Surat	3142	550	C. R. Edwards	10th ,,
— Nizam	2726	500	W. J. Webber	17th ,,
L. Chusan	4500	800	H. Wyatt	24th ,,
M. Siam	3041	500	E. Ashdown	1st May.
L. Malwa	2959	500	G. W. Atkinson	8th ,,
— Assam	3038	500	S. F. Cole	15th ,,
L. Verona	3116	600	A. C. Loggin	22nd ,,
				TUESDAY.
M. Sutlej	4194	800	A. H. Johnson	26th May.
L. Venetia	2726	500	A. B. Daniell	2nd June.

The steamers marked L proceed direct to London via Malta, and those marked M via Marseilles. By the others passengers for London change vessels at Suez. All London steamers call at Plymouth.

A steam-barge will leave the Company's Dockyard, Mazagon, at 3 p. m., on the day of sailing to convey passengers on board.

STEAM TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessel.	Tons.	H.P.	Captains.	On 1885.
ROSETTA	3502	700	G. W. Brady	3rd April.
ROHILLA	3500	700	W. Barratt	17th ,,
BRINDISI	3542	550	I. Reeves	1st May.

Return Tickets are now issued at greatly reduced rates to all ports, for particulars of which apply to

F. D. PARKER,
Superintendent, P. & O. S. N. Company.
Bombay, March 10, 1885.

PENINSULAR AND ORIENTAL COMPANY.

BRINDISI ROUTE.

THROUGH TICKETS from BOMBAY to LONDON *via* Brindisi, including the Continental Railway Fare, are now issued on favorable terms; and return tickets available for three and six months. Tickets can also be obtained which allow passengers to travel 1st class by the steamer and 2nd class by rail from Brindisi to London.

MARSEILLES ROUTE.

STEAMERS leave BOMBAY for MARSEILLES and LONDON direct every four weeks (see general advertisement), and the voyage to the former port is accomplished in 19 days in fair weather (21 days during the Monsoon). The Railway journey from Marseilles to London occupies about 27 hours.

Fares to London, by the sea route or *via* Marseilles, including the Railway Fare across the Continent :—

First Class, Rs. 680. Second Class, Rs. 370.

Return Tickets are also issued, for particulars of which and all other information on the subject, apply to

F. D. PARKER,
Superintendent, P. and O. S. N. Co.
Bombay, Feb. 27, 1885.

NAVIGAZIONE GENERALE ITALIANA, SOCIETA RIUNITE FLORIO RUBATTINO.

THE Regular Mail-steamers leave BOMBAY on the 1st of each month at noon, calling at ADEN, SUEZ, PORT SAID, MESSINA, NAPLES, GENOA, and MARSEILLES, starting from GENOA on the 24th of every month for BOMBAY.

FARE to all Ports of Italy and Marseilles, Rs. 500, Rs. 340, Rs. 150, for First, Second, and Third Class respectively, inclusive of Wine. Infants are allowed free. Children over three and under ten years, half fare. Families will be allowed liberal discount.

Passengers' heavy Baggage will be delivered in LONDON, FREE OF CHARGE, to the extent allowed in the Handbooks.

A discount of 35, 20, and 10 per cent. is allowed to Passengers returning within three, six, and twelve months respectively from the date of LANDING.

The following or other First Class Steamers will leave Bombay :—

	Tons.	H.P.	
RUFFAELE RUBATTINO	5,000	850	1st April 1885.
SINGAPORE	,000	800	1st May ,,

Steam Launch leaves Apollo Bunder between 10 and 11 a.m. on the day of Sailing, with Passengers and heavy Baggage.

Through Railway Tickets available for 17 days, to London via Calais or Brighton, both from Genoa and Naples are issued here.

For Handbooks of information and other particulars apply to

F. BOZZONI, Agent.
Sassoon House, Elphinstone Circle, Bombay, Feb. 2, 1885.

AUSTRO-HUNGARIAN LLOYD'S S. N. Co.

REGULAR LINE OF STEAMERS BETWEEN BOMBAY, BRINDISI, AND TRIESTE, *VIA* CANAL.

Steamers.	Captains	Tons.	H. P.	To sail 1885
ELEKTRA	G. Cattich	4,100	600	2nd April
MEDUSA	G. Ragusin	3,500	550	2nd May
AMPHITRITE(new)	C. Lazarich	4,500	600	2nd June

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck.
TRIESTE OR BRINDISI	Rs. 500	Rs. 300	Rs. 130

RETURN TICKETS are now issued available for SIX MONTHS at the following rates :—

	1st Class.	2nd Class.
TRIESTE OR BRINDISI	Rs. 800	Rs. 480

Above rates include Wines supplied at meals.

Steamers for BOMBAY leave TRIESTE on the 1st and BRINDISI on the 3rd of each month.

The Company's steam launch will be in attendance at the Apollo-bunder on the day of sailing to convey passengers and their luggage to the steamer, free of charge.

STEAM TO COLOMBO, PENANG, SINGAPORE AND HONGKONG.

Steamer.	Captain.	Tons.	H.P,	To sail 1885.
AMPHITRITE(new)	C. Lazarich	4,500	600	29th March.

STEAM TO COLOMBO AND CALCUTTA.

Steamer.	Captain.	Tons.	H.P.	To sail.
PANDORA	G. Mettel	3,500	550	12th April

No Cargo will be received on board after sunset on the day previous to sailing.

For further particulars, freight, passage, &c., &c., apply to

J. JANNI, Agent.
Sassoon House, 50, Church-gate-street, Bombay
March 2, 1885.

ANCHOR LINE.

INDIAN SERVICE BETWEEN BOMBAY, LIVERPOOL, AND MEDITERRANEAN.

BOMBAY TO LIVERPOOL.

	Tons.	H.P.	Comdr.	1885.
s.s. PERSIA	3579	480	R. Hutchison	23rd Mar.
s.s. CALIFORNIA	3410	840	Wm. S. Young	1st April.
s.s. ASIA	3550	480	T. Craig	2nd May.
s.s. BRITANNIA	3069	480	F. Blight	20th ,,
s.s. BELGRAVIA	5000	1000	G. C. Boothby	30th ,,
s.s. NUBIA	3551	480	Knox	6th June.

BOMBAY TO GENOA AND LIVERPOOL *VIA* KURRACHI.

	Tons.	H.P.	Comdr.	1885.
s.s. VICTORIA	3242	480	Capt. W. Russel	5th April

To be followed by other first-class steamers at regular intervals.

For the convenience of *Indian* Passengers, an agency has been opened at 8, Regent St., London, S.W.

For rates of passage and further particulars Apply to

W. & A. GRAHAM & Co.,
Bombay, 18th March 1885. Agents.

CLAN LINE OF STEAMERS.

THE following sailings have been arranged :—

BOMBAY TO LIVERPOOL DIRECT.

	Tons.	Comdrs	About
CLAN MacGREGOR	3,000	Macalister	22nd Mar.
,, DRUMMOND	3,000	H.L. Wilson	24th Mar.
,, OGILVIE	3,000	G. Nelson	2nd Apl.
• ,, MURRAY	2,100	E. Worfolk	13th ,,
,, FORBES	2,500	J. A. Guard	23rd ,,
• ,, MACDONALD	2,700	W. Miller	3rd May
,, CAMERON	2,500	J. R. Kewley	13th ,,

• This steamer does not carry passengers.

To be followed by other first-class steamers at regular intervals.

Each steamer carries a properly qualified Surgeon and Stewardess, and Wines can be had on board at moderate prices.

The steamers have excellent accommodation for first-class passengers.

For information as to rates of passage, &c., apply to

FINLAY, MUIR & Co.,
Bombay, March 4, 1885. Agents.

HALL LINE OF STEAMERS.

BOMBAY AND LIVERPOOL CALLING AT MALTA.

THE following sailings have been arranged :—

	Tons.	H.P.	1885.
S. S. RYDAL HALL	2,700	400	2nd April.
S. S. WISTOW HALL	2,700	400	30th ,,

These fast Steamers have been specially built and adapted in every way for the Bombay Trade.

Each Steamer carries a SURGEON and STEWARDESS.

For Plans, Handbooks of information, and other particulars as to Passage apply to EDWARD BATES & Co., and KING, KING & Co.

The shipment of packages from up-country by this line is also undertaken.

EDWARD BATES & Co.,
Agents.
33, Elphinstone Circle, Bombay, March 5, 1884.

GIANT TIME-PIECES.

SUITABLE FOR MUNICIPAL HALLS, MESS ROOMS, CLUBS, AND LARGE OFFICES.

MESSRS. FAVRE-LEUBA AND Co. beg to invite public attention to abovementioned Time-pieces just imported by them. The cases are circular, and of plain massive best seasoned oak. Back of case diameter of 3 feet, diameter of dial 2 feet. Hands and figures plain and massive, visible at a long distance.

The works are with pendulum and of the best description possible. Guaranted five years. Price, Rs. 300.

FAVRE-LEUBA AND CO., Bombay.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

Intend to despatch Steamers as follows :—

FOR KURRACHEE AND KATTYWAR COAST.

S. S. "SIMLA," 1,615 tons, on FRIDAY, 20th March, 1885, at noon, calling (weather permitting) at Verawal, Mangarole, Porebunder, and Cutch Mandavie.

FOR KURRACHEE AND PERSIAN GULF.

S. S. "PURULIA," 1,554 tons, on arrival of the English Mail calling at Kurrachee, Gwadur, Muscat, Jask, Bunder Abbas, Lingah, Bushire, Fao, and Busreh, in the foregoing or any order, weather permitting.

FOR COAST AND CALCUTTA.

S. S. "MADURA," 1,942 tons, on SATURDAY, 21st March, at noon, calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

MACKINNON, MACKENZIE & Co.,
Bombay, March 5, 1885. Agents.

COOK'S TRAVELLING TICKETS.

PASSAGES SECURED by P. & O. and other Steamers, and THROUGH TICKETS ISSUED, including Rail and Steamer, available from BOMBAY, CALCUTTA and any principal Railway Station in India, to all parts of the Globe.

THROUGH BOOKINGS to LONDON by ANY ROUTE, and every assistance rendered to passengers with COOK'S TICKETS by their interpreters at Brindisi, Venice, Naples, Marseilles, Turin, Paris, &c.

N. B.—Send for pamphlet of Special Trip to Australia, starting June 12.

Address. THOMAS COOK & SON,
BOMBAY : 17, HORNBY ROW;
CALCUTTA : 10½, Old Court House Street.

CONSIGNEES of CARGO per s. s. CLAN DRUMMOND arrived from Glasgow and Liverpool are hereby requested to present their BILLS of LADING for our countersignature, and to take delivery of their respective goods from the Prince's Dock.

The Steamer's Surveyor, Captain A. C. CLARK, will attend every morning to survey damages, &c., and all claims in this respect must be adjusted before the goods are removed from the landing sheds. After removal from the landing sheds the steamer will not be responsible for any damage whatever.

FINLAY, MUIR & Co.,
Bombay, 21st March, 1885. Agents.

NEW ADVERTISEMENTS.

HALL LINE OF STEAMERS.
NOTICE TO PASSENGERS.

THE s. s. "SPEKE HALL" will sail for LIVERPOOL TO-DAY at 11 a.m. from the M shed, Prince's Dock. Passengers should be on board not later than 10 a. m.

EDWARD BATES & Co.,
Bombay, 21st March, 1885. Agents.

NUTRITIVE TONIC WINE,

TONIC, STIMULANT, AND RESTORATIVE.

A MOST valuable combination, and will be found of great benefit to those who suffer from weakness and debility; it is of an agreeable flavour, and taken readily by the most delicate patients.

Per Bottle, Re. 1-8 and Rs. 2-12.

TREACHER & CO., Limited,
BOMBAY, BYCULLA, AND POONA.

PERFECT FITTING.

LAMBSWOOL CHOLERA BELTS.

THE most comfortable article of the kind made.

	Cash Prices. Rs. As.
Fine White each	2 0
Superfine Scarlet ,,	3 0

TREACHER AND CO., Limited,
FORT ESTABLISHMENT.

IODIZED SARSAPARILLA.

A COMBINATION of the fluid extract of Sarsaparilla prepared with the greatest care from the Red Jamaica Root and Iodide of Potassium, combining the active properties of Sarsaparilla with those of the Iodide. It is specially recommended as an Alterative and Blood-purifier.

Per bottle, Rs. 2-8 and Rs. 4 Cash.

PREPARED ONLY BY
TREACHER AND CO., Ld.,
BOMBAY, BYCULLA, AND POONA.

PHYSICIANS' PRESCRIPTIONS

NOTICE.—The Dispensing Departments of TEACHER and COMPANY, LIMITED, are under the supervision of thoroughly qualified and experienced ENGLISH CHEMISTS, whose particular attention is devoted to the preparation and dispensing of Medicines, and to their punctual and expeditious despatch.

The PURITY and QUALITY of the DRUGS and CHEMICALS employed are determined by Chemical Analysis and every facility provided for preparing medicines in strict accordance with PHYSICIANS' PRESCRIPTIONS.

An exact copy of every prescription dispensed is taken and registered, whereby a reference to the same at any future period can always be readily made.

Orders from Out-Stations are executed and despatched on the day they are received.

ESTABLISHMENTS.

BOMBAY—RAMPART ROW, THE FORT : Three doors from the Bombay Club, and in the immediate vicinity of the Esplanade, Taylor's, Victoria, Waverley, and other Hotels.

BYCULLA—JUNCTION OF CLARE AND BELLASIS ROADS, near the Byculla Club, and Byculla and Adelphi Hotels.

POONA—ARSENAL ROAD.

TREACHER & COMPANY, Ld.,
CHEMISTS, etc., BY APPOINTMENT TO
HIS EXCELLENCY SIR JAMES FERGUSSON,
BART, K. C. M. G.,
GOVERNOR OF BOMBAY.

GUZERAT CUP.

THE B. B. and C. I. Railway (both systems) has kindly consented to carry all horses for the Cup Meeting the double journey at single fares. Certificates will be required to show that the horses are for the meeting, and the Honorary Secretary will give them on application.

W. H. WHITE,
Honorary Secretary.
Camp Wadhwan, 18th March, 1885.

WHY SUFFER FROM COUGHS ?

CAMPHOR BALSAM

GIVES immediate relief by dissolving the congealed phlegm and causing free expectoration, and if properly persevered with will scarcely ever fail in effecting a cure.

Price per bottle Re. 1.

TARAXACUM AND PODOPHYLLIN

TO those who suffer from Change of Climate Sick Headache, Indigestion, and Liver Complaints will find the use of this medicine invaluable. In habitual constipation it affords prompt and certain relief.

Price per bottle Re. 1-8.

COMPOUND ELIXIR OF BAEL.

THE peculiar properties of this medicine renders it most valuable, as it arrests Diarrhœa when present, and gently opening the bowels when constipation exists; in most irregularities of the bowels it is administerted with considerable benefit.

Price per bottle, Rs. 2.

PREPARED ONLY BY
B. PHILLIP AND CO,
MANUFACTURING CHEMISTS,
BOMBAY AND POONA.

NOTICES.

WANTED,

A SECRETARY for the Shikarpur Municipality (European or Eurasian.) Salary not exceeding Rs. 300 per mensem. A knowledge of surveying and leveling is indispensable.

Applications with copies of testimonials to be addressed to the Vice-President Shikarpur Municipality up to the 10th April, 1885.

E. NASH, Secretary,
Shikarpur Municipality.
Shikarpur, 5th March, 1885.

PHŒNIX ASSURANCE COMPANY OF LONDON.
ESTABLISHED 1782.

POLICIES covering risks on Merchandise Buildings, Spinning Mills, Cotton and Jute Presses Shops Bungalows, Household Furniture, Hotels and Clubs, both in Bombay and in the Mofussil, granted at ruling tariff rates.

JOHN CAMPBELL & Co.,
19, Church-gate-street. Agents.

BOMBAY FIRE INSURANCE COMPANY,
(Limited.)
CAPITAL Rs. 15,00,000.

INSURANCE against FIRE effected in any part of India on the most favourable terms. Special advantages offered to insurers in the Island of Bombay. Up-country agents wanted.

C. H. B. FORBES & CO.,
Secretaries and Managers, Bombay.

MERRYWEATHER & SONS.

FIRE ENGINES, Fire Escapes, Hoses, and appliances of all kinds for extinguishing Fires. Apply to

C. H. B. FORBES & CO.,
Agents, Bombay.

FOR SALE, MANILLA and OILED COIR ROPE and CORDAGE Apply to

OWEN & OKELL,
Agents to W. H. HARTON & Co., Calcutta.
Apollo Street, Bombay

BADHAM, PILE and Co., Limited,
SUCCESSORS TO
P. GRANT AND SON,
MANUFACTURERS OF
SADDLERY AND HARNESS
OF EVERY DESCRIPTION,
6, HORNBY-ROAD, BOMBAY.

SCOTT & Co., M.R.C.V.S.,
VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion Rs. 5; Horses standing at livery on Commission sale, Rs. 35 per month, including horse-keeper. Commission on Horses bought and sold Rs. 17. Up-country commissions towards buying and selling of horses will meet our best attentions Horse broken to single and double harness, in the yards single Rs. 15, double Rs. 30.] The Horse Shoeing Forge in under the management of a thoroughly practical English Farrier and every class of shoeing done.

A GENTLEMAN with several years' Indian journalistic experience is open to an engagement, either to undertake the entire conduct of any journal or as Joint, Assistant, or Sub-editor.

No objection to take up the management of superintendence of any Press or News Office. Advertiser understands thoroughly the minutiæ of every department of a Printing Office and carries with him a good business connection. First-class references. Address "A. Z.," care of General Post Office, Calcutta.

NOTICE TO CONTRACTORS.

THE ANGLO-INDIAN SPINNING and MANUFACTURING COMPANY invite TENDERS for the CONSTRUCTION of a COTTON GODOWN and subsidiary works. The plans can be seen, and forms of tender obtained, at Messrs. Gostling & Morris, the Architects' Office, 1, Dalal Street, Fort. Tenders should be sent in to the Company on the 23rd instant. The Company do not bind themselves to accept the lowest or any tender.

By order of the Local Committee,
P. PEARSON,
Secretary in Bombay.
Bombay, 19th March, 1885.

ORIENTAL LOAN ASSOCIATION, LIMITED.

ADVANCES made on approved Personal Security at moderate interest, repayable by instalments in connection with Policies in the Oriental Life Office

Fixed Deposits received to a imited extent on the following terms :—

per cent per annum		subject to	
6		18 months	notice of withdrawal,
5½		12 ,,	
5		9 ,,	
3½		6 ,,	

For Prospectuses, Proposal Forms, and further particulars, apply to

D. McLAUCHLAN SLATER, F.I.A.,
Managing Director.
9, Elphinstone Circle

FOR SALE, MESSRS. CURTIS'S and HARVEY'S GUN-POWDER, &c.

Loose Blasting Powder	in kegs of 25 lbs.	per keg.	
Do.	F	do.	do.
Do.	F F	do.	do.
Do.	F F F	do.	do.
Do.	F O	do.	do.
lb. tins		cases of 25 lbs.	per doz. bl.
Do.	F F	do.	do.
Do.	F F F	do.	do.
lb. tins	F	do.	do.
Do.	F F	do.	do.
Do.	F F F	do.	do.
Do.	A W 1 American	do.	do.
Do.	U S Rifle	do.	do.
Do.	No. 6 Cannisto	do.	per case.

HEPTOOLA SHAIK ADUM & Co.,
Apollo-street, May 12, 1881. Agents.

NOTICE.
PETTY SUPPLIES.

TENDERS for petty supplies of CHARCOAL, OIL, &c., for the official year 1885-86, also for EMBROIDERED BADGES, LINING CLOTH, GOLD and WORSTED LACES and BRAIDS, SEWING MATERIALS, &c., for 1886-87 (see *Bombay Government Gazette* of 12th inst. and schedules obtainable on application) will be received up to noon, on WEDNESDAY, the 25th instant, by the Superintendent of Army Clothing, Nesbit Lane, Byculla, who, however, does not bind himself to accept the lowest or any tender or to give any reason for rejection.

Verbal offers will be received at noon, on WEDNESDAY, the 16th inst., for about three hundred and fifty yards blue broad cloth, as per sample, on application.

T. R. NIMMO, Colonel,
Acting Superintendent, Army Clothing.

GREAT INDIAN PENINSULA RAILWAY.
OLD MATERIALS FOR SALE.

THE Agent is prepared to receive at the Company's offices, Elphinstone Circle, Bombay, up to 1 p. m., gunfire, on WEDNESDAY, the 1st April next—Tenders for the purchase of any of the following old material, viz :—

About 134 tons 2½ wrought iron Tie-bars.
130 tons cast iron portions of turn-tables.
50 tons C. I. crossing bodies.
17 tons bridge bracings, wrought and cast iron.
15 tons miscellaneous wrought and cast scrap iron.
7 cast iron coke oven door frames.
1 Dismantled travelling crane.
Lot of old telegraph wire in pieces.
Wooden bridge centres and Derrick Poles.

Now lying at Wari Bunder, Mazagon, where the same may be seen on application to the Wharf Superintendent.

Offers must specify rates for delivery on the spot to be removed within 20 days.

The Agent does not bind himself to accept the highest or any offer.

ALFRED KING,
Storekeeper.
Storekeeper's Office, Parel, 19th March, 1885.

GRAY'S HOTEL, COONOOR.

ROOMS AVAILABLE in the above, the oldest established Hotel on the Nilgiri Hills, Table d' Hote or Private Table. The Reading Room and Library on the premises. Also a fine Billiard and Card Room. Coonoor has the finest climate in India and people should not fail to spend a few months there. Terms may be had from the undersigned.

CHAS. GRAY,
Proprietor.

MATHERAN.
ALEXANDRA HOTEL
AND
PINTO'S HOTEL.
TO WHICH EIGHT BUNGALOWS ARE ATTACHED
NOW OPEN.

THE best known, and affording most comfortable accommodation to Visitiors and Families, occupy Central Position, and are nearest to the several points—Gymkhana, Church, and other Public Offices.

PARBUL HOUSE is to let. Rent Rs. 500 for hot season.

BHOWNAGAR GONDAL RAILWAY.
NOTICE.

ALTERATION IN TIMING OF TRAINS.

THE public is hereby informed that on and from the 1st March, 1885, PASSENGER TRAINS WILL RUN to the time given below :—

MAIN LINE.

	Mail		Mixed
Departure from Bhownagar	A.M. 7-20	....	A.M. 10-45.
Departure Dhola	9- 8	....	P.M. 1-13
Arrival Wadhwan Junction	P.M. 12-50	....	6- 4.
	Mail		Mixed.
Departure from Wadhwan Junc-	P.M. 2- 0	....	A.M. 7-10.
Departure Dhola	5-52	....	P.M. 12-12.
Arrival Bhownagar	7-30	....	2-27.

BRANCH LINE.

Departure Dhoraji	10-52 A.M.
Arrival Dhola	4-53 P.M.
Departure Dhola	1-35 ,,
Arrival Dhoraji	7-35 ,,

The charge for 3rd class passengers by the mail trains between Bhownagar and Wadhwan junction will be 3 pies per mile.

The mail trains will not stop at the following stations :—

Vartej. Ningala.
Sanosra. Kundli.
Ujalvav.

CHAS. CARROLL,
Traffic Superintendent.
Traffic Superintendent's Office, Ghadechi, 14 February, 1885.

BURGUNDIES & SAUTERNES.

BURGUNDIES

THESE wines are thoroughly pure, fuller bodied than Claret, and drink softer; our present stock is of excellent quality and deserves special attention.

		CASH PER DOZ. Qts. Rs.	a.	Pts. Rs.	a.
CHABLIS	... A favourite White Dinner Wine	18	0	10	0
BEAUXE	... A fine Red full-bodied Wine	18	0	10	0
MACON	... Distinguished for flavour and aroma	23	0	12	8
POMMARD	... This wine is of fine Character and in excellent Condition	21	0	11	8
CHAMBERTIN	... This is an exquisite Wine, possessed of every charm for which the first Burgundies are famous	30	0	16	8
SPARKLING	... Red Burgundy of the very finest character, excellent flavour and aroma.	38	0	21	0

SAUTERNES.

These wines are from the district of Bordeaux and are highly appreciated. They are very agreeable dinner wines, soft, delicate and refreshing.

		Qts. Rs.	a.	Pts. Rs.	a.
BARSAC	... A good, light, refreshing wine	17	0	9	8
SAUTERNE, SUPERIOR	... Fine mellow flavour, with good aroma	21	0	12	0
SAUTERNE HAUT	... Very rich and fine, old in bottle, renowned for its aroma and fine body.	30	0	16	8

TREACHER & COMPANY, LD.,
WINE AND SPIRIT MERCHANTS,
BOMBAY, BYCULLA & POONA.

PRESENTATION CLOCKS.

MESSRS. FAVRE-LEUBA & Co. have much pleasure to inform their numerous customers that they have just received a large supply of

PALANQUIN OR CARRIAGE CLOCKS
of the newest and most elegant designs.

FRENCH AND ENGLISH MARBLE CLOCKS.
A collection unequalled in India.

FRENCH AND ENGLISH FANCY CLOCKS,
Elegant, Fashionable, Useful.

All the above have been chosen by our Manager personally from the best manufactories of Paris and London, and intending purchasers will find with us a rare choice. The prices will be found to compare favorably with those of the best firms at home, while in quality they are at least of same standing.

Each clock is guaranteed for a term of 2 years. Carriage and Fancy clocks are fitted in a strong, well-finished Morocco Case.

Nothing could be more appreciated and suitable for

WEDDING PRESENTS AND BIRTHDAY GIFT.

FAVRE-LEUBA & CO.,
BOMBAY AND CALCUTTA.

P. VUCCINO AND CO., PHOTOGRAPHIC ARTISTS

BY
SPECIAL APPOINTMENT TO H. E. THE GOVERNOR OF BOMBAY.
PRIZE MEDAL BOMBAY ART EXHIBITION OF 1879.
INTERNATIONAL CALCUTTA EXHIBITION
PRIZE MEDAL AND FIRST-CLASS CERTIFICATE.

Studio is open daily for portraiture from 9 a. m. to 4 p.m.

Office open from 8 a. m. to 6 p. m. for any person wishing to make any engagement.

VIEWS of BOMBAY, AJUNTA, KARRACHI, MAHABLESHWAR, etc., etc. Also a number of Revolving Portrait Albums, Cabinet Box Albums and more Stander Frames of different sizes.

THE BOMBAY PURVEYING AND GENERAL PROVISION CASH STORES

is conducted entirely on the READY MONEY SYSTEM, and it is therefore necessary that all orders should be accompanied with a remittance. The object of the Stores being to keep up fresh supplies of Oilmanstores and Overland Provisions from the best Makers, and at the lowest possible rates, consistent with good quality and Ready Money.

ICE, FISH, FRUITS, AND VEGETABLES
Supplied to residents in the Mofussil.

Travelling
Ice Boxes and double quilting at Rs. 3 to Rs. 12 each according to size and quality.

For
a thorough Refreshing Beverage during the hot Weather nothing surpasses the

ROYAL AROMATIC GINGER ALE
at Rs. 1-8 per doz. without bottles.

SEND FOR PRICE-LIST TO
WILLIAM J. ESSAI,
FORBES-STREET, FORT.
BRANCHES.—Cumballa Hill and Esplanade Cross-road, Opposite the Market.

FURNITURE DECORATIONS FURNITURE !

DEVARENNES & CO.,
FURNITURE AND CABINET MAKERS AND UPHOLSTERERS.

Manufactory and Sale-rooms,—Sunkersett House, Gowalia Tank-road.

N. B.—Estimates and Drawings on application,

CARRIAGES ! CARRIAGES ! CARRIAGE !

DEVARENNES & CO.,
CARRIAGE MANUFACTURERS.

Manufactory,—Sunkersett House, Gowalia Tank-road.

N. B.—New and Second-hand carriages always on hand.

M. M. MODY & CO., LIMITED.

SHIP-CHANDLERS,
GENEAL MERCHANTS, AND COMMISSION AGENTS,
Cotton Mill, Gin, and Press Stores.
Engineers Contractors', Municipality and Railway Requisites
Iron, Corrugated Iron Roofing, Steel, Lead, Zinc and Metal Merchants
Weighing Machines, Scales, Spring Balances, and Weights.
Pumps, Centrifugal Fire, Lift and Force and Well Pumps
Paints, Hubbuck's Varnish, and Boiled and Raw Linseed Oil
Pump Hydraulic and Sole Leather English
Calf, Buck and Kid Skins
Cooking and Warming Stoves
Machinery Importers from England
Wholesale and Retail
Keep always large stocks in hands
Prices Moderate

have for sale best Sail Canvas, Tarpaulins; Disinfecting Powder. MacDogal's and Calvert Leather Hose, India-rubber, and India-rubber Suction Hose and also Delivery Hose. Iron Blocks, Manilla Rope, Crab Winch, etc., etc

Up-country orders promptly attended
Prices furnished on application
Apollo street, Fort, Bombay.

THE GREAT WESTERN HOTEL,

FORT, BOMBAY.

I LIVED at the Great Western Hotel with my family for six weeks, and we were very comfortable. The rooms are clean, the food is good, and the Proprietor and his Manager are most civil and obliging.

E. SIMPSON BYRNE, Deputy Comptroller-General.

I have stayed at the Great Western Hotel for six days, and have found it by far the most comfortable Hotel I have ever stayed in in Bombay. The rooms are very clean, and a very good Table is kept up. I have much pleasure in giving this testimony in favour of an Establishment which I consider well deserving of support.

R. H. QUILL, M. D., Surgeon A. M. D.

Mrs. Phillips, child, and self stayed, at the Great Western Hotel for two days; were very well satisfied. Found the Manager and every one connected with the Hotel very obliging.

H. L. W. PHILLIPS, Major, Suffolk Regiment.

Comfortable and well-managed Hotel. R. MACDONALD CHAMBERS, Colonel, 24th Regiment N. I.

Having had a great experience of Bombay Hotels for nearly 30 years I have much pleasure in saying that this is by far the best I have ever stayed at.

M. YONGE, Lieut.-Colonel, Retired List.

I fully endorse the above testimonial by Colonel Hughes. The Hotel is by far the best that I have ever stayed at in Bombay, and the attendance is particularly good.

R. M. DANE, B.C.S.

I stopped with my wife at the Great Western Hotel, and found everything very comfortable. The Manager was most obliging.

C. WEBSTER, Lieut-Colonel, Lanc. Fusiliers.

I have been well satisfied with everything during my stay at the Great Western Hotel, Bombay.

ROBERT DOUGLAS, of Kircaldy, Scotland.

LISLE THREAD HOSIERY.

Quality and good value,

Best dye and finish,

LADIES' BLACK LISLE THREAD—"The New Diamond Dye"—warranted fast. Cash Rs. 2-2 to Rs. 2-6 per pair.

LADIES' SUPERIOR QUALITY—Embroidered Silk Clocks in colours. Cash Rs. 3-8

DITTO, Richly Embroidered front. Cash Rs. 5

LADIES' WHITE LISLE THREAD—Best Super quality. Cash Rs. 2-4 to Rs. 2-12

DITTO OPEN-WORK FRONTS. Cash Rs. 2-12

COLOURED LISLE THREAD—Embroidered self-colour Clocks.

Burgundy, Ruby, Maroon. Cash Rs. 2-4 to Rs. 2-12
Navy, Cardinal. Cash Rs. 2-12
Pale Pink, Sky Blue, Ivory. Cash Rs. 2-4 to Rs. 2-12
Old Gold, Brown, Mid Electric Blues. Cash Rs. 2-8 to Rs. 2-12

OPEN-WORK FRONTS—Beautifully fine quality.

Pink, Sky, Ivory. Cash Rs. 3 to Rs. 3-8
Burgundy, Ruby. Cash Rs. 3-8

WATSON & CO.,
ESPLANADE HOTEL, BOMBAY.

SHIRTS ! "EASY" SHIRTS ! ! FOR EVERY OCCASION.

HOAR & CO.'S PERFECT FITTING SHIRTS ! ! !

	Rs.		Rs.
PLAIN WHITE, Military Fronts, for wear with Uniform	6 for 23	TROPICAL FLANNEL, a new shrinkless material, cool and comfortable...	6 for 46
BEST WHITE, Fine Linen Fronts and Cuffs	6 for 28	BEST WOVE FLANNEL, all the new Colours (thoroughly shrunk)	6 for 52
BEST WHITE, with Collars attached, fine Linen Fronts, &c.	6 for 32	SILK and WOOL, a new make, light, cool, and comfortable, always retaining its softness	6 for 56
SUPERFINE WHITE, Fine Linen Collars, Fronts and Cuffs	6 for 36	CRICKETING or BOATING, Fine White Saxony Flannel	6 for 52
FRENCH PRINTED CAMBRIC, a large choice of the latest Designs	6 for 30	SPUN SILK, White, Fancy Checks or Stripes, a great luxury	6 for 72
OXFORD CLOTH, the original soft make, in all the new Designs.	6 for 36		

CASH DISCOUNT.—Two Annas in the Rupee = 12½ *per cent.*

HOAR & CO., SHIRT-MAKERS, BOMBAY.

WHISKEY, WHISKEY.

THOMSON and TAYLOR'S blend of fine old Campbelton and Islay ranks amongst the finest of Whiskies imported into this country. It is a rich, mellow, and soft spirit, genuine and wholesome. A trial is solicited from all who appreciate

A REALLY GOOD SOUND WHISKEY PEG.

Shipments arrive regularly direct from the distillers, so that Clubs and Messes can be promptly supplied. Price per dozen, Rs. 23; per bottle, Rs. 2, cash.

THOMSON AND TAYLOR,
35, ESPLANADE-ROAD,
BOMBAY.

NOTICES.

SUPPLIES FROM ENGLAND.

The descriptions of Goods are supplied at Co-operative Store prices for Cash by

HENRY S. KING & CO.
65, CORNHILL, LONDON,
whose new illustrated
CASH PRICE LIST

will be sent post free on application or may be obtained from KING, KING & Co., Bombay, or KING, HAMILTON & Co. Calcutta

ONE BOX OF CLARKE'S B 41 PILLS

IS warranted to cure all discharges from the Urinary Organs, in either sex, acquired or constitutional, Gravel and Pains in the Back. Sold in Boxes, 4s. 6d. each, by all Chemists and Patent Medicine Vendors.

PROPRIETORS,
THE LINCOLN AND MIDLAND COUNTIES DRUG COMPANY,
LINCOLN, ENGLAND.

EXPORT AGENTS.
BURGOYNE, BURBIDGES and Co., Coleman-street, London;
NEWBERY and SONS, 37, Newgate-street, London;
BARCLAY and SONS, 95, Farringdon-street, London;
SANGER and SONS, Oxford-treet, London;
And all the London Wholesale Houses.

AGENTS FOR THE BENGAL PRESIDENCY,
SMITH, STANISTREET and Co.; BATHGATE and Co., Calcutta.
AGENTS FOR THE BOMBAY PRESIDENCY,
TREACHER and Co.; BOLTON and Co.
AGENTS FOR THE MADRAS PRESIDENCY,
BARRIE Co.; DE BEAUX and Co.; SCOTT MASCURINE and Co.
AGENT FOR RANGOON,
THE RANGOON MEDICAL HALL.

GRIMAULT AND CO.,
Pharmaceutical Chemists,
Paris: RUE VIVIENNE, 8, Paris.

DISEASES OF THE CHEST.
GRIMAULT AND CO.'s SYRUP OF HYPOPHOSPHITE OF LIME.

Persons suffering from CATARRH, CONSUMPTION, COLD or OBSTINATE COUGHS, and generally those afflicted with diseases of the chest, bronchia, or lungs, should use GRIMAULT & CO.'S SYRUP OF HYPOPHOSPHITE OF LIME, which, prescribed for years past by the medical authorities of all countries, has invariably effected wonderful cures.

By the use of this Syrup the Cough is calmed, nocturnal sweats disappear, and the appetite rapidly improves—a fact soon demonstrated by an increase of weight and improved appearance.

GRIMAULT'S SYRUP is of a rose colour, and contained in flat oval bottles.

GRIMAULT AND CO.'S MATICO CAPSULES AND INJECTION.

Renowned Physicians prescribe GRIMAULT'S MATICO at the most active and at the same time the most inoffensive remedy in the treatment of ACUTE AND CHRONIC DISEASES. These CAPSULES have not, like COPAIBA, the inconvenience of giving NAUSEAS. The Injection is used in recent, and the Capsules in the more chronic cases.

DUSART'S SYRUP OF LACTOPHOSPHATE OF LIME

This preparation enriches the blood, strengthens the bones, and improves all the vital energies.

Phosphate of Lime is the substance most necessary to life; indispensable for the formation and nutriment of the bony system, as for the transformation of food into muscular fibre. Without it the body wastes away, and it is to supply the lack of Phosphate of Lime that Dusart Syrup is so useful. It is of inestimable benefit for CONVALESCENTS, WEAK and OLD PEOPLE, and RICKETY CHILDREN, who find in it the CALCAREOUS ELEMENTS entering into the CONSTITUTION OF THE BONES. Well adapted to LADIES in the FAMILY-WAY, WET NURSES (whose milk it enriches) and to stop CHILDREN'S DIARRHŒA.

ASTHMA! ASTHMA
GRIMAULT & Co.'S INDIAN CIGARETTES.

Asthma, Nervous Coughs, Chronic Laryngitis, Hoarseness, Loss of Voice, Facial Neuralgia, and Insomnia, are rapidly relieved by using these Cigarettes.

SICK HEADACHE! NEURALGIA!
GRIMAULT & CO.'S GUARANA.

This Medicine owes its curative virtues to the great quantity of Caffein which it contains. Dr. Wilkes, of Guy's Hospital, declares in the *British Medical Journal* that Grimalt's Guarana acts "like a charm."

"Grimault's Guarana Powders are a certain remedy for Sick Headache."—The *Lancet*, Aug. 31, 1872.

It is the most valuable remedy against Diarrhœa, Dysentery, and all disorders proceeding from derangements of the Stomach or Bowels.

AGENTS :—Bathgate & Co., Smith, Stanistreet & Co., Bonnerjee & Co., and Nobin Chunder Daw & Sons, Calcutta; Treacher & Co., Bombay, Byculla and Poonah; Barrie & Co., Madon & Co., and Norton & Co., Madras; Plomer & Co., Lahore; Peak Allen & Co., Lucknow; Biggs & Co., Bangalore; and at all respectable Chemists.

NOTICES.

INDIAN ELECTRIC LIGHT COMPANY,
(SOCIETE L'ECLAIRAGE ELECTRIQUE, PARIS.)
PAID-UP CAPITAL, Fcs. 6,500,000.
OUR PRICES DEFY ALL COMPETITION!
HIGHEST REWARDS AT ALL THE EXHIBITIONS

OUR GRAMME MACHINES have shown the BEST results at all Government Trials, at Woolwich, &c.

ELECTRIC MACHINES for	10 Incandescent Lamps..		Rs.	350
Do.	40	do. ...	,,	750
Do.	for 6 arc lights	2,000 Candles, each.	,,	1,200
Do.	8 do.	500 do.	,,	1,200
Do.	20 do.	500 do.	,,	2,000

SWAN'S AND OTHER INCANDESCENT LAMPS.

PATENT WICK CARBONS give a steadier light than any other Carbons.

JABLOCHKOFF CANDLES improved-make.

INSULATED CABLE, GLOBES and other accessories.

NOTE:—OUR MACHINES work with LOW TENSION currents and do not present the dangers of other system

F. FISCHER,
Agent and General Manager.
1, Meadow-stret.

PERRY DAVIS VEGETABLE PAINKILLER.

Perry Davis & Son Manufacturers and Propriet
Providence, Rhode Island, U. S. A.

UNSURPASSED AS A FAMILY MEDICINE AFTER FORTY YEARS' TRIAL.

IT is a purely and carefully prepared VEGETABLE COMPOUND.

And a complete mitigator Pain,
A capital antidote for SCORPION STINGS and SNAKE-BITES.

AS an application for BRUISES, BURNS, NEURALGIA and RHEUMATISM has no equal

AS A REMEDY FOR DIARRHŒA, DYSENTERY, CHOLERA.

Or any sort of Bowel Complaint, it stands alone for efficiency and rapidity of action.

Full Directions accompany each bottle.

Retailed by chemists all over the world

Beware of imitations exposed for sale in the Indian Bazars

GENERAL AGENT AT BOMBAY.
ESUFALLY HIPTOOLA,
No. 9. Pir Market near Jumma Musjid.

BASCH & PARDOWITZ.

NEW GOODS, JUST ARRIVED.

THE CHEAPEST FIRM IN BOMBAY.

GENT'S READY-MADE CLOTHES of all kinds and style, very cheap.

Frocks, Dressing Suits, and every requisite for Gentlemen, Shoes, Boots, Hats, Shirts, Umbrellas, Stocking, Professor Ager's wearing apparel, consisting of Banians and Panjamas, bittle dressers for Girl.

We always get twice a month fresh goods and we will thank the ladies and gentlemen of Bombay to give us a call.

BASCH AND PARDOWITZ,
PROPRIETORS.

GRATEFUL—COMFORTING.

EPPS'S COCOA.

BREAKFAST.

"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected cocoa, Mr. Epps has provided our breakfast tables with a delicately-flavoured beverage which may save us many heavy doctor's bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency to disease. Hundreds of subtle maladies are floating around us ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—See article in the *Civil Service Gazette*.

Made simply with boiling water or milk.

Sold in ½-lb. Packets, by Grocers, labelled thus :—

JAMES EPPS & CO.,
HOMŒOPATHIC CHEMISTS,
LONDON, ENGLAND.
ALSO MAKERS OF EPPS'S CHOCOLATE ESSENCE.

NEW ADVERTISEMENTS.

MARSEILLES DIRECT.

S. S. "BARCELONA," 1,856 Tons register, will leave end of this month, and has First Class accommodation for Passengers.

McCULLOCH & Co.,
Agents.

GREAT FIRE TEST!
OF A
CHUBB'S
NEW PATENT SAFE.
At the Alexandra Palace on Saturday, July, 22nd, 1882.

CHUBB'S FIRE AND THIEF RESISTING SAFES.
Similar to the above may he had from
EDULJEE PESTONJEE,
SOLE AGENT.
47, Parsee-bazaar-street, Fort, Bombay.

WANTED an INSPECTOR of Works with thorough knowledge of building and of P. W. D. system. Apply sending copies of testimonials, and stating salary expected to District Engineer.

B. & N. W. RAILWAY,
Gorakhpur.

WANTED, FROM 1st APRIL, 1885,

THREE OVERSEERS at Rs. 50, exclusive of travelling allowances, which usually amounts to Rs. 25 or 30.

1 Surveyor at Rs. 70, including allowances all the year round.

Apply by letter enclosing testimonials of previous service to "The Executive Engineer, Khandesh, Malegaon."

G. C. HART, Captain, R. E.,
Executive Engineer, N. D.

THE SASSOON AND ALLIANCE SILK MILL COMPANY, Limited.

NOTICE is hereby given that the FIRST DIVIDEND of Rs. 17½ per share for the period ending 31st December, 1884, will be paid to the registered shareholders at the registered office of the Company, No. 8, Forbes-street, Fort, on and after WEDNESDAY, the 25th instant, between the hours of 11 a.m. and 3 p.m.

By order of the Board of Directors,
DAVID SASSOON & Co.,
Secretaries and Treasurers.

Bombay, March 19, 1885.

THE COLABA LAND AND MILL COMPANY, Limited.
NOTICE.

TENDERS are hereby invited up to MONDAY, the 30th instant, for the REPAIRS of the COMPANY'S ROADS on the West and South of the Great Buildings at Lower Colaba.

For particulars apply at the Company's Office, No. 1, Bruce-lane, Fort.

The Company is not bound to accept the lowest or any Tender.

By Order,
K. R. CAMA,
Secretary.

Bombay, Bruce-lane, 20th March, 1885.

THE BOMBAY FLOUR MILL COMPANY, Limited.

NOTICE is hereby given that a GENERAL MEETING of the shareholders of the BOMBAY FLOUR MILL Co., Limited, will be held at the registered Office of the Company, No. 31, Medows-street, Fort, at 3 p.m., on SATURDAY, 28th March, for the purpose of transacting the following business:—

(1.) To receive and adopt the Directors' report and Audited Balance sheet up to 31st December, 1884.

(2.) To transact any other business which may be brought before the meeting.

JOHN MARSHALL,
Agent.

Bombay, 20th March, 1885.

TO LET, a very desirable BUNGALOW in Marine Lines facing the sea. It consists of a drawing and dining-room and four bed and bath-rooms. Rent very moderate. For further particulars apply to

P. BYRAMJEE,
House Agent.

2, Hornby-row, Fort.

TO BE LET, from 1st April next, a very desirable BUNGALOW in Marine Lines, facing the sea. Rent, only Rs. 150. For further particulars apply to

P. BYRAMJEE,
House Agent.

2, Hornby-row, Fort.

TO LET, cool, healthy and lofty ROOMS in the Old Byculla Hotel building in Bellasis-road, Byculla. Rent Rs. 40, 45, 50, 55, 75, 80, 90, 100. For further particulars apply to

P. BYRAMJEE,
House Agent.

2, Hornby-row, Fort.

COMMISSARIAT.

SEALED TENDERS will be received at noon, on the 23rd instant, at the Commissariat Storekeeper General's Office for contract as specified below, when they will be opened and the rates read in the presence of such of the Tenderers as may attend.

16,550 maunds of 80 lbs 1st sort wheaten flour for making bread for British troops.

2. Forms of Tenders and Schedules with further particulars can be had on application at this Office.

3. No Tenders will be received or attended to unless accompanied by the necessary earnest money in Treasury receipt, viz., 10 per cent. on the estimated value of the Contract, which will be retained from the successful tenderers as security for the due fulfilment of the contract.

4. No earnest money in cash will be received.

5. In the event of earnest money being deposited in the Treasury and a Tender not being submitted the earnest money will be forfeited to Government.

J. M. BOYD, Colonel,
Commissariat Storekeeper General.

Commissariat Storekeeper General's Office, Bombay, 20th March, 1885.

REDUCED PRICES.
MADON'S
MAGIC CORN-CURE.

IT never fails to cure Soft or Hard Corns, Bunions, Warts, &c., without causing the least pain.

Per case, As. 10.

Prepared only by
COOPER, MADON AND Co., Limited,
BOMBAY AND POONA.

JUST RECEIVED.
TIDMAN'S SEA SALT
TIDMAN'S SEA SALT
TIDMAN'S SEA SALT
Per box of 7 lbs., As. 14.

COOPER, MADON AND CO., Ld.,
BOMBAY AND POONA.
Telephone No. 39.

DR. WELLS'
WELL-KNOWN PREPARATIONS.

	Rs.	as
WELLS' Health Renewer	2	8
WELLS' "Rough on Corns" ... Ans. 6 and	0	10
WELLS' "Rough on Rats" ... Ans. 6 and	0	10
WELLS' "Rough on Tooth-ache"	0	6
WELLS' "Rough on Dentist" Tooth Powder As. 6 and	0	10
WELLS' "Rough on Pain" ... As. 8 and	1	4
WELLS' " Plaster (porous strengthening)	0	10
WELLS' "Rough on Cough" ... Ans. 10, Re. 1-4 and	2	8
WELLS' "Mayapple Pills" ... Ans. 6 and	0	10
WELLS' Brain and Sexual Pills	6	0
WELLS' Swan's Worm Syrup	0	10
WELLS' Pulves Quieter	6	0
WELLS' Chapin's Buchu-Paiba	2	8
WELLS' " Injection Fleur	2	8
WELLS' " G. G. Pills	6	8
WELLS' " S. Pills	6	0
WELLS' " S. Salve	3	0
WELLS' " Constitution Bitter Syrup	2	0
WELLS' " Leaurelle Oil or Essence of Nature	3	0

SOLE AGENTS,
COOPER, MADON & CO., Limited,
BOMBAY AND POONA.

TEAS,
TEAS,
TEAS.
"SPECIALITE" CHINA TEAS.
CHOICE FAMILY MIXTURE
Possessing finest aroma and agreeable taste.
Per lb. tin, Re. 1-6.
ORANGE PEKOE
Unsurpassed in aroma and taste.
Per lb. tin, Re. 1-10.
THE WELL-KNOWN
KANGRA VALLEY TEAS.
CHAPORE ESTATE
ORANGE PEKOE,
Per lb., Re. 1-12.
THE UNIVERSAL MIXTURE.
Per lb., Re. 1-4.

COOPER, MADON AND CO., Ld.,
BOMBAY AND POONA.

MADON'S
COD-LIVER-OIL EMULSION
WITH
LACTO-PHOSPHATE OF LIME.
USED AND RECOMMENDED BY THE MEDICAL FACULTIES.

MADON'S COD-LIVER-OIL EMULSION, &c., is a known specific remedy for Wasting Diseases arising through any cause.

MADON'S COD-LIVER-OIL EMULSION, &c., has been used with great success in cases of defective Assimilation, Cough, and Consumption.

MADON'S COD-LIVER-OIL EMULSION, &c., is employed in various forms of Dyspepsia, but chiefly in those presumed to depend upon the Debility of the Stomach, and other diseases caused through Defective Nutrition.

MADON'S COD-LIVER-OIL EMULSION, &c., never fails to cure Rickets in Children.

MADON'S COD-LIVER-OIL EMULSION, &c., is entirely free from the disgusting smell and taste of Cod-liver-oil, is miscible in water, milk or coffee.

MADON'S COD-LIVER-OIL EMULSION, &c., is taken readily by children and females and delicate patients without the least repugnance.

Re. 1 per bottle.

"Your COD-LIVER-OIL EMULSION, &c., has done my patient a great deal of good."

"The COD-LIVER-OIL EMULSION, &c., was given to a young boy with weak heart. I am glad to say he is improving. The boy takes it without the least dislike. I therefore herewith convey my heartfelt thanks."

BEWARE OF IMITATIONS!
COOPER, MADON & CO., Limited,
BOMBAY AND POONA.

FLIES AN BUGS,
Beetles, Insects, Roaches, Ants, Rats, Mice, Gopher Chipmunks, cleared out by "Rough on Rats." Cooper Madon & Co., Bombay, Sole Agents.

NEW ADVERTISEMENTS.

GAIETY THEATRE.

LESSEE ... MR. FRAMJI C. MEHTA.

THE LONDON COMEDY COMPANY,
GRAND OPENING NIGHT,
MONDAY EVENING, MARCH 23, 1885.
When will be presented
THE GREATEST SUCCESS OF MODERN TIMES
ENTITLED
"THE PRIVATE SECRETARY."

Now being played at the Globe Theatre, London, in its 300th night and at the Madeson Square Theatre, New York.

The LONDON COMEDY Company, have all been specially engaged in London for an adequate Representation of all the latest LONDON SUCCESSES.

PRICES OF ADMISSION AS USUAL.

Boxes and Orchestra Stalls can be reserved at Messrs. SOUNDY & Co., Limited.

ANNOUNCEMENT EXTRAORDINARY.
GRAND FASHIONABLE NIGHT,
EVERY WEDNESDAY.
FIRST GRAND FASHIONABLE NIGHT,
WEDNESDAY EVENING, MARCH 25TH.
will be under the Patronage and in the immediate presence of
HIS EXCELLENCY SIR JAMES FERGUSSON, G.C.B., K.C.S.I., &c., &c.

HANDKERCHIEF PERFUMES,
ALWAYS ON HAND.
DIRECT FROM THE CHIEF PERFUMERS OF THE DAY.
The selection comprises—
BREIDENBACH'S WOOD VIOLET.
BAYLEY'S ESS. BOUQUET.
DALMAHOY'S CURIOUS ESSENCE.
GREENSILL'S MONA BOUQUET.

FORGET-ME-NOT.
JASMINE.
KISS-ME-QUICK.
WHITE ROSE.
OPOPONAX.
CAPE JASMINE.
SPRING VIOLETS.
RONDELETIA.
FRANGIPANNI.
JOCKEY CLUB.
MILLEFLEUR.
MOSS ROSE.
YLANG YLANG.
LAUGHING WATER.
SHAMROCK NOSEGAY.
EDELWEISS.

GENUINE EAU-DE-COLOGNE,
all sizes.
THOMSON & TAYLOR'S LAVENDER WATER.

THOMSON AND TAYLOR,
35, ESPLANADE-ROAD, BOMBAY.
Telephone No. 132.

SPARKLING
AERATED
WATERS.

THOMSON & TAYLOR solicit attention to the superior quality of the AERATED WATERS manufactured at their establishment.

The Water is subjected to a most perfect system of filtration before use, ensuring their purity and healthfulness.

New and powerful Machines have lately been erected in the Laboratory to charge the waters with gas at a high pressure, rendering them in the highest degree sparkling and agreeable.

		Rs.	a.
Soda Water	per dozen	0	12
Tonic Water	"	1	0
Seltzer Water	"	1	0
Lemonade and Gingerade	"	1	0
Ginger Ale	"	1	8
Raspberryade	"	1	0
Aërated Water	"	0	12
Potash Water	"	0	12
Lithia Water	"	1	8
Vichy Water	"	1	4

THOMSON & TAYLOR,
CHEMISTS AND MANUFACTURERS OF AERATED WATERS,
5, RAMPART-ROW, BOMBAY.

BAY RUM AND GLYCERINE
HAIR WASH

POSSESSES wonderfully stimulating properties, and promotes the growth of the Hair without injury to the skin.

Price Rs. 2 and Rs. 3-8 per bottle.

ERASMUS WILSON'S HAIR WASH,
Prepared from the formula of the late Professor Wilson. An excellent remedy for preventing the Hair falling off.
Price, Rs. 2-4 per bottle.

LIMEJUICE AND GLYCERINE
Effectually cleanses the skin of the Head and promotes the growth of the Hair.
Per bottle 14 as. and Re. 1-4.

THOMSON AND TAYLOR,
35, Esplanade-road, Bombay.

TAYLOR'S OZONE WATER.
Is a powerful though harmless bleacher of dark Hair, produces that
GOLDEN TINT
So universally sought after and admired.
Per bottle, Re 1-2
Per cases of 3 bottles, Rs. 3.

PREPARED BY
THOMSON AND TAYLOR,
35, Esplanade, Bombay.

BANKS

COMPTOIR D'ESCOMPTE DE PARIS.

HEAD OFFICE—PARIS.

SUBSCRIBED and PAID-UP CAPITAL ... £3,200,000
RESERVE FUND ... £800,000

LONDON BANKERS
BANK OF ENGLAND,
UNION BANK OF LONDON,
Messrs. C J. HAMBRO & SON.
LONDON OFFICE—52, THREADNEEDLE STREET E. C.

CURRENT ACCOUNTS are kept, but no interest allowed.

DEPOSIT ACCOUNTS are opened for fixed periods at rates to be obtained on application. No deposits received for less than thirty days.

LETTERS OF CREDIT payable at any of the chief commercial towns and cities of the world.

DIVIDENDS, &c., on Government Paper and other stocks received for customers without charge, if remitted through the Bank.

M. BLUM, Acting Manager.

1, Rampart Row, W.

CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.

HATTON COURT, THREADNEEDLE-STREET, LONDON.
INCORPORATED BY ROYAL CHARTER.

PAID-UP CAPITAL—£800,000.
RESERVE FUND—£250,000.

INTEREST ALLOWED,
On CURRENT ACCOUNTS at 2 per cent. per annum on the daily balances.
On FIXED DEPOSITS for
12 months at 5 per cent. per annum.
6 do. 4 do. do.

All letters should be addressed, and remittances made payable, to THE CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.

JAMES WALLACE,
Agent.

THE PROVINCIAL BANK OF INDIA, Limited.

(Incorporated under Act VI. of 1882.)

CAPITAL—Rs. 5,00,000

HEAD OFFICE—DELHI

J. PENGELLY PHILLIPS,
MANAGER.

BRANCH—AJMERE.

P. J. LANCASTER,
AGENT.

BANKERS
IN LONDON, CALCUTTA AND BOMBAY:
THE NATIONAL BANK OF INDIA, LIMITED

CURRENT ACCOUNTS—Opened and interest allowed monthly at the rate of two per cent. per annum on balances of Rs. 250 and upwards.

FIXED DEPOSITS—Received and interest allowed as follows, on deposits subject to notice of withdrawal—

of 12 months at 6 per cent. per annum.
9 " " 5 " "
6 " " 4 " "

LOANS granted and Bills discounted on approved security.

Bills of Exchange on London,
And Drafts on Calcutta, Bombay, etc., negotiated.

SECURITIES purchased, sold, and received in safe custody: and general Banking business undertaken.

P. J. LANCASTER,
Agent.

Ajmere, Feb. 13, 1885.

"ROUGH ON CORNS."
Ask for Wells' "Rough on Corns." Quick relief, complete permanent cure. Corns, warts, bunions. Cooper, Madon & Co., Bombay, Sole Agents.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under the scale.

SINGER'S SEWING MACHINES have no wrong way to run them; wind bobbins without running the machine; have self-acting automatic patent spoolers. For Cash or on Hire.—The Singer Manufacturing Company, 5, Church-gate-street, Bombay.

THE HOLBORN GARDEN PUMP and FIRE ENGINE, Rs. 25.—BARTON and Co., Limited, Church-gate-street.

FRENCH, Arabic, Turkish, and Shorthand Lessons from 6-30 to 10-30 a.m. and from 7 to 9 p.m., charges moderate. Apply E. M., care of this paper.

WHITE KID GLOVES.—Soft and Fresh, 2 Buttons, Rs. 2. Best French, Rs. 2-12. French Grey, Rs. 3 per pair.
THORPE & Co.,
Rampart-row, Bombay.

MAHABLESHWUR READY LAID DAK—Framjee Ardaseer, Mail Contractor, appointed Dak Supplier in ordinary to H. E. the Governor of Bombay, has always on hand at Civil Lines, Poona, comfortable DAK PHAETONS and TONGAS. Terms moderate.

FOLDING CHAIRS.—Another stock just to hand, carpet seat, plain back and arm, Rs. 2-8; full carpet back, Rs. 3-12.—SHROFF BROTHERS.

WANTED, a COMPOUNDER, must be a good dispenser and well up to general work, good pay given. Apply to THOMSON & TAYLOR, 35, Esplanade-road.

TO LET, opposite Marine Lines Station, right wing of No. 106. Apply H. C. COOPER, top floor.

FOR SALE.—Rs. 700, B. Arab HORSE, 5 years, 14-3½. Apply to Major CRUICKSHANK, The City, Ahmedabad.

THE SALE of Mr COTTON'S valuable furniture, piano, harmonium, aviary, &c., at Colaba Castle, TO-DAY, at 1 p.m.

SEWING MACHINES of all kinds and description; an immense variety to select from. Special terms to large buyers.—H. A. GEYER and Co., Hornby-row, Bombay.

ON VIEW at Crawford and Co.'s Rooms, Valuable Books consigned to Bombay for sale without Reserve by Bernard Quaritch, Book-seller, London. Sale on Tuesday, 24th March, at 2 p.m. Catalogues on application.

TENT.—WANTED at once a second-hand TENT in good repair. State price, &c.—T. H. STEPHENS, 19, Rampart-row.

WANTED, a good second-hand single beater Scutcher, down draft for 40" cards. Apply stating price and particulars to B., care of this office.

KIDD and SHADBOLT'S SCOTCH WHISKEY as supplied to the Bombay Club and Yacht Club. Importers PHIPSON and Co., 18, Forbes-street.

WANTED, an OVERSEER for the Executive Engineer's Office, Thana. Salary Rs. 80 per month. Apply to Executive Engineer, Thana, with testimonials.

TO-DAY'S ICES.—Vanila and Strawberry Cream, Rose-water Ice, English and French Confectionery. Ham, Bacon and Cheese, cooked Ham.—MORENAS and Co., General Merchants.

GENTLEMEN'S keyless patent lever WATCHES, strong and good time-keeper; silver from Rs. 20 to 50, and metal from Rs. 16 to 20. KANNY & Co., 9, Meadow-street, Bombay.

EXTRAORDINARY NOVELTIES.—Musical boxes playing English and Hindoostanee tunes with dancing figures, musical chairs.—Pestonjee Sorabjee & Co., No. 33, Meadow-street.

RIPE STRAWBERRIES can be obtained daily (Sundays excepted) at PEARSE'S, Apollo-street.

PILSENER BEER in prime condition quarts, Rs. 5-8; pints, Rs. 3-8. Apply EWART LATHAM & Co.

FOR SALE. Four Panther Cubs, one pair six months old and the other pair twelve months. Apply J. M. HENRY, Esq., Baroda.

FOR SALE, a large handsome, well-bred, Danish BLOODHOUND. Price, Rs. 200.—Apply W. A. B., *Bombay Gazette*.

KEROSINE OIL.—150 test Snow flake Rs. 5-8; 125 test Rs. 4—for sale. Apply to M. M. MODY and Co., Apollo Street.

CHAS. LANCASTER'S GUNS, RIFLES, and PISTOLS can be had at N. V. CURRANEE & Co., Elphinstone Cirle, Bombay.

THE RAM BAGH TEA ESTATE, *via* Saharunpur, N. W. P. Flavoury tea always in stock. Terms favourable. Sample free on application.

GENTLEMEN who intend furnishing their houses should not fail to visit the extensive show rooms of JOHN ROBERTS & Co., 18, Marine-street.

FOR SALE, two secondhand light stylish English built Mailphaetons (one by Kesterton). Apply to Nasarwanji Muncherji, No 1. Dean Lane, Fort.

GENERAL SATISFACTION expressed by Patrons for style and finish of work. Mrs. Coulson, Milliner and Dressmaker, near Crawford Market.

COMFORTABLE PHAETONS and TONGA DAWKS for Mahableshwar, ready laid, at very moderate rates.—Perosbaw Burjorjee, Proprietor, Poona.

FOR SALE, CURRICLE HARNESS, by Davis of Charing Cross-traces, twice used; rest never. Apply to G. W., care of this paper.

VICTORIA and VICTORIA FAMILY HOTEL, No. 1 Esplanade, next to Gymkhana, and opposite to the Parade Ground. Nice, airy, comfortable rooms.

NORTON'S PATENT ABYSSINIAN TUBE WELLS for absolutely pure and cheap water.—Sole Agents JOHN S. ELMORE & Co., 34, Meadow-st., Bombay.

A BARGAIN.—A grand square Cantante Resonante PIANO for sale by Rose & Co., nearly new. Owner going home. Apply "SEA VIEW," Middle Colaba.

EXTRAORDINARY NOVELTY.—Excellent Havanas Smoker's Delight, from Rs 3 to 5 per 100. Eighteen varieties.—D. MACROPOLO, Meadow-street, Bombay.

MACLEAN'S GUIDE to BOMBAY and BOMBAY DIRECTORY for 1885. Price, Rs. 5. with postage Rs. 5-4. To be had at the *Bombay Gazette* Office.

HOUSEHOLD REQUISITES.—Corkscrews, Sardine Knives, Soda and Champagne Taps, Egg Whisks, Mouse-traps, &c., &c.—STEWARD & Co., Church-gate-street, Fort.

TO HAND a new consignment of Coatings, Scotch Tweeds, Angolas, &c. All wool suits from Rs. 20. Trousers all wool from Rs. 8. JOHN MAHOMED & Co., 16, Meadow-street.

VISITORS to MATHERAN need not bring stores as Shapurjee and Nanabhoy obtain supplies direct from London and sell at Bombay prices. Everything guaranteed fresh and best.

CLEARANCE SALE, all Wool latest fashion Tweeds, Sac Coat and Trowers, Rs. 14-8. Tailoring Dept. under superintendence of First-class French Cutter.—Y. A. LACKA & Co., Bombay.

WAVERLEY HOTEL, Rampart-row, single rooms suitable for Bachelors vacant. Out boarders taken. Best accommodation and good table. Terms moderate. Mrs. Merritt, Proprietress.

LADIES' TENNIS SHOES.—Just received a new consignment. Mofussil constituents should send a pattern boot as a guide for size.—Badham, Pile and Co., Ld. Hornby Row (Branch), Bombay.

ROLLED Iron Shafting, ¾" to 6" diameter, with Butler's Patent Frictional Couplings as exhibited by the Kirkstall Forge Co. at the Calcutta Exhibition.—For sale at Richardson & Cruddas' Metal Mart, Bombay.

PRINTED FLOOR CLOTHS (FARASH).—The Muir Mills Company, Limited, Cawnpore, have a stock of the above in a variety of patterns. Samples and prices on application to the Manager and Secretary.

WANTED, a European who understands Piece-goods, and has a knowledge of general business and accounts; for up-country. Salary Rs. 300, with quarters. Address in strict confidence, "YARN," *Bombay Gazette*.

FOR SALE, Chestnut Waler Gelding, about 14-2, 6 years old, up to weight, believed sound. Regularly hunted by the whip of the Bombay Hounds, clever across country, and quiet both in saddle and harness, Rs. 600. Apply C. GRAY, Bombay Club.

TRICYCLES.—The "IMPERIAL CLUB," patent differential double-driving gear, hand-brake ball bearings to all parts except pedals, bright parts, nickel-plated, with lamps and alarm complete. Just imported.
J. NEUBERG, Bombay.

FIVE hundred thousand pounds was paid last year under STANDARD LIFE Policies in respect of DEATH claims. The accumulated Fund amounts to Six Millions Sterling invested only in unexceptionable Securities, and the Revenue is £800,000 per annum

HAM, CHEESE, BACON, Tea, Coffee, Loaf Sugar, Dessert Fruits, Candied Peel, Currantsas picked, washed and ready for use.—PEARSE.

SALES BY AUCTION.

JOHN AND COMPANY.
51, ESPLANADE CROSS-ROAD.

On SATURDAY, the 28th instant, at 1 p. m., Messrs. JOHN & Co. are instructed to sell by Public Auction at Lands End, Malabar Hill, opposite Mr. Kessowjee Naik's bungalow, the valuable and handsome blackwood and teakwood French polished and richly carved furniture, best plated ware, rich crockery and glassware, China and Japanese flower vases and boxes, first rate large oleographs, rich table ornaments, grand square, pianoforte, garden plants, one chesnut young arab horse, &c., the property of C. F. Pearson, Esq.

Catalogue will be published and the property will be on view 4 days before the sale.

JOHN & CO.

Bombay, 21st March, 1885.

CRAWFORD AND COMPANY.
7, MARINE-STREET, BOMBAY.

NOTICE of SALE of Valuable Books consigned to Bombay for absolute sale by public auction by Bernard Quaritch, Bookseller, London.

Messrs CRAWFORD and Co. are instructed to sell by public auction at their Rooms without reserve on TUESDAY, the 24th instant, at 2 p. m.

A consignment of the above books which can be seen at the Rooms of the auctioneers where catalogues can be obtained on application.

Also at the same place will be sold English perambulators and toys at the risk of those concerned.

CRAWFORD & CO.

Bombay, 21st March, 1885.

SWIFT & FARROW,
PUBLIC ACCOUNTANTS, AUDITORS &c.
UNDERTAKE COLLECTION OF OUTSTANDING DEBT.
o. 4, HUMMUM STREET, FORT, BOMBAY.

WINES, SPIRITS, BEER, &c.

NOTICE.

PHIPSON & Co. are now IMPORTING WINES from the LEADING CONTINENTAL HOUSES, from whom the Clubs and Messes obtain their supplies, thus removing the difficulty so often experienced by Europeans in this country of obtaining thoroughly sound Wines at a moderate cost.

For List of Prices apply to
THE HEAD GODOWN-KEEPER,
18, Forbes Street, Bombay.

PRICE LIST OF WINES, &c.

CHAMPAGNE.	Per doz. qts. Rs. a.	Per doz. pints. Rs. a.
Heidsieck's Dry Monopole	55 0	29 0
Jules Mumm's	40 0	22 0
Carte Blanche, Extra	45 0	25 0
STILL HOCKS.		
Laubenheimer	16 0	9 0
Deidesheimer	16 0	9 0
Geisenheimer	18 0	10 0
Leibfraumilch	21 0	11 8
Steinwein	21 0	..
Hochheimer Berg	24 0	13 0
Rudesheimer	27 0	14 8
Marcobrunner	30 0	16 0
Queen Victoria Berg	34 0	..
SHERRY.		
Amontillado, old and of excellent flavor	30 0	..
Madeira, superior	28 0	..
Dinner Sherry	24 0	..
Extra Quality	15 0	..
CLARET.		
Petit Medoc	9 0	5 0
Medoc Superior	9 8	5 8
St. Julien	10 0	6 0
St. Estephe	12 0	7 0
St. Emmilion	12 8	7 8
Chateau de France	13 0	7 8
Margaut	15 0	8 8
Haut Canon	16 0	9 0
Mouton Rothschild	17 0	9 8
Chateau Leoville	20 0	11 0
Chateau Lafitte	23 0	12 8
Chateau La Rose	26 0	14 0
Chateau Margaux	28 0	16 0
SPARKLING BURGUNDY.		
Rich and Red (Ordinary)	44 0	25 0
Do. (Superior)	50 0	..
STILL BURGUNDY.		
Volnay	21 0	..
Chambertin	27 0	..
BEER.		
Bass's Beer, bottled by Stone	5 12	3 12
McEwan's Beer	4 8	3 8
Bass's Beer, bottled by Barton & Co.	4 14	3 0
Vienna Beer	6 4	4 2
Kaiser Beer	5 12	3 12
Guinness's Stout, bottled by Burke	5 12	3 12
Romford Bitter Beer	6 0	4 8
India Pale Ale	5 8	3 8
GIN, HOLLANDS AND RUM.		
London Gin (Booth's Old Tom)	17 0	...
Swaine & Boord's Old Tom	16 0	...
Geneva Gin, per case of 15 flasks	26 0	...
Finest Old Jamaica Rum	21 0	...
BRANDIES.		
Exshaw's No. 1	37 0	...
Do. No. 2	23 0	...
Hennessy's *	30 0	...
Do. **	33 0	...
Do. ***	36 0	...
Barton's * (Peg Brandy)	22 0	...
Do. ** (Full flavoured)	26 0	...
Do. *** (Invalids' Brandy)	30 0	...
Charles Lervoire's very old***	34 0	...
Fromy & Rogers, very old***	34 0	...
WHISKY.		
Old Scotch (Andrew Usher's)	21 0	...
Old Vatted Glenlivet (Andrew Usher's)	22 0	...
Do. do. do. (Special Reserve)	24 0	...
Fine old Scotch (Watson & Co.'s)	18 0	...
Lochdhu (very old)	22 0	...
Shamrock (very old)	22 0	...
Breadalbane, Highland	22 0	...
PORTS.		
Barton's Best Invalid	24 0	...
Oporto	18 0	...
Port, usual quality	15 0	...
LIQUEURS AND SUNDRIES.		
Kummel, Finest ... Per bottle	3 0	...
Benedictine ,,	3 0	...
Chartreuse, Yellow ,,	5 0	...
Do. Green ,,	6 0	...
Creme de Noyeau ,,	2 8	1 8
Maraschino de Zara ,,	3 0	1 12
Curacao		1 12
Dr. Seigert's Angostura Bitters ... Per doz.	22 0	...
Vermouth ,,	15 0	...
Ginger Wine (Crabbie's) ,,	15 0	...

Outstation Orders should be accompanied by a remittance or reference for payment in Bombay.

BARTON AND COMPANY, Limited,
Church Gate-street, Bombay.

PRICE LIST of WINES, &c., ON SALE at the Godowns of the undersigned:—

CHAMPAGNE	Per 1 doz. quarts.	Per 2 doz pints.
Charles Heidsick's Grand Vin Premium, White Seal, Dry ... Rs.	52 0	
Heidsick's Dry Monopole ,,	55 0	Rs. 58 0
Cuvee de Choix Champagne ,,	48 0	..
Dry Elite ,,	48 0	,, 50 0
First Quality Dry ,,	40 0	,, 42 0
From Messrs. Deutz and Geldermann, Ayen Champagne.		
Carte Blanche, dry ... Rs.	32 0	Rs. 34 0
Cabinet India, very dry ,,	37 0	,, 39 0
Goldlack, extra ,,	42 0	,, 44 0
STILL HOCKS.		
From J. M. Pabstmann, Sohn, Mayence.		
Laubenheimer ... Rs.	16 0	Rs. 19 0
Deidesheimer ,,	17 0	,, 20 0
Geisenheimer ,,	18 0	,, 21 0
Leibfraumilch ,,	22 0	,, 25 0
Steinwein ,,	22 0	,, ...
Hochheimer Berg ,,	26 0	,, ..
Rudesheimer ,,	28 0	,, ..
Marcobrunner ,,	30 0	,, 33
Queen Victoria Berg ,,	36 0	...
From Otto Prumm Mayence		
Moselblümchen ... Rs.		Rs. 16 0
Niersteiner ,,		,, 16 0
Hochheimer ,,		,, 19 0
Brauneberger ,,	16 0	
Liebfraumilch ,,	..	,, 22 0
Berncasteler-Rosenberg ,,	19 0	,, 22 0
Rudesheimer ,,	24 0	,, ..
Oberemmeler-Rosenberg ,,	29 0	,, 32 0
[illegible] ,,	2 0	,, 32 0
Scharzhofberger ,,	35 0	,, 35 0
Johannisberger ,,	36 0	,, 39 0
FRENCH WHITEWINES.		
From A. Dupille, Macau Medoc.		
Sauterne ... Rs.	19 0	...
From Messrs. Munzer & Spann, Bordeaux.		
Haut Sauterne ,,	22 0	...
CLARETS.		
From Messrs H. & C. Balaresque, Bordeaux		
Chateau de Frauds ... Rs.	14 0	Rs. 16 0
Les Canons ,,	17 0	,, 19 0
Chateau Leoville ,,	20 0	...
Chateau Lafitte ,,	24 0	...
From A. Dupille, Macau Medoc.		
Listrac Medoc ... Rs.	15 0	...
Cru de Barreyre ,,	19 0	...
Chateau La Begorce ,,	24 0	...
From Messrs. Munzer & Spann, Bordeaux.		
Medoc ... Rs.	11 0	Rs.
St. Estephe ,,	13 0	,, ...
Haut Canon ,,	14 0	,, 17 0
Margaux ,,	..	,, 19 0
From J. Roemer & Sohn—Wien.		
Chateau Romer ,,	17 0	...
BRANDY		
F. Dessandier & Co.'s * Brandy ... Rs.	22 0	—
Cognac, Fine Champagne, Red Bars M. & Spann ,,	25 0	—
Cognac, Gold labels, blue capsules, A.L. Boiteau & Co. ,,	30 0	—
Charles Lervoire very old Brandy*** ,,	36 0	...
BURGUNDY.		
From A. Dupille, Macau Medoc		
Volnay ... Rs.	22 0	...
Chamberlin ,,	28 0	...
WHISKY.		
Non Accord ... Rs.	22 0	...
Finest Old Scotch Whisky ,,	20 0	...
Thistle Blend Whisky*** ,,	25 0	...
BEER.		Per doz. pints.
St. Pauli ... Rs.	6 8	Rs 4 4
Pilsener Beer ,,	6 0	,, 4 0
Lagerbier ,,	5 0	,, ...
Kaiser Beer ,,	6 0	,, 4 0
Export Beer ,,	5 8	,, ..
Romford Light Bitter Beer ,,	6 0	,, 4 0
India Pale Ale ,,	5 0	,, 3 8
SUNDRIES.	Per doz. quarts.	Per doz. pints.
Vin d'Harib (Bitters) ... Rs.	36 0	Rs. ...
Finest Kummel ,,	30 0	..
Italian Vermouth ,,	18 0	..
Do. do. Superior ,,	20 0	..
Do. do. Finest ,,	21 0	...
Real Italian Oil, (Flutes) ,,	...	,, 6 0
Do. do. Pints ,,	...	,, 6 0
Aromatic Magon bitters ,,	14 0	...
Fortuna Caloric Punsch ,,	15 0	...
Cherry Cordial ,,	15 0	...

	Per Doz.
Fortuna Taffel Akvavi ...	Rs. 15 0
Fortuna Koruman Brændevin	,, 18 0
Finest Copenhagen Kummel	,, 20 0
Old St Croix Rum	,, 20 0
Finest St. Croix Rum	,, 22 0
Swiss condensed milk, in bottles	,, 4 0
Do. do. do., tins, First Swiss Brand.	,, 5 0
Do. d do ,, Baby	,, 5 0

PRESERVED MEATS, SAUSAGES, VEGETABLES, &c.

		Rs. a.
Danish Butter, finest	per 1 lb. tin	1 3
Do. do.	per ½ lb. tin	0 10½
Do. Prime Preserved	per 1 lb. tin	1 1
Do. do.	per 2 lb. tin	2 4

Nett Cash.

From L. Gradler and Hartwig Gotha.

	Per large tin.	Per small tin
Truffel Leberwurst (Truffled Liver Sausages)	Rs. 1 8	Rs. ...
Mettwurst (cooked meat Sausages)	,, 1 6	,, ...
Cervelatwurst (Brain Sausages)	,, 1 6	,, ..
Asparagus	,, 2 8	,, ...
Cut Asparagus in Water	,, 1 6	,, 0 12
White Pickled Cabbage	,, ...	,, ...
Red do. do.	,, 1 4	,, 0 12
Young French Beans in Water	,, 0 12	,, 0 7
Cellery	,, 0 14	,, 0 9
From Busch, Barnewitz & Co., Wolfenbuttel.		
Asparagus	Rs. 2 8	Rs. ...
Cellery	,, ...	,, 0 10
French Beans	,, 0 14	,, 0 8
Cut French Beans	,, ...	,, ...
Small Sausages	,, 1 6	,, ...

Nett Cash.

TERMS.

No order for less than a case of wines (provisions excepted) &c., will be executions.

Outstation orders should be accompanied by a remittance or reference for payment in Bombay.

Cash payments for supplies of wine, &c. (Preserved Provisions excepted) carry a discount of 5 per cent.

VOLKART BROTHERS,
Rampart-row.

Bombay, 1st February 1885.

THE MUIR MILLS COMPANY, LIMITED,
CAWNPORE.
MILITARY DRILLS.
WHITE DRILLS FOR THE CLOTHING OF EUROPEAN TROOPS.

KHAKI DRILLS, yarn or piece dyed, in approved shades for native Troops. Samples and patterns on application to the Managing Director or to the Company's Agents, Messrs. W. WATSON and Co., Apollo-street, Bombay.

LATEST ARRIVAL
BY LAST CHINA MAIL.

VARIOUS JAPANESE and CHINESE CURIOSITIES, viz., Real Satsuma and Porcelain Vases, Jars, Tea sets in different patterns and sizes, gold and silk embroidered folding and Wall Screens, Cushion Covers, Panels Umbrellas, Parasols, Paper and Cotton Folding Screens and Wall Scrolls, Wall Papers, Wall Brackets with and without Bronze Figures, Bronze and Copper inlaid ware, etc, etc, etc.

Some of the articles are very old.
Inspection respectfully invited by
EBRAHIM ADAMALLY,
CHINA BAZAAR,
12, Meadow-street, Fort.
BOMBAY AND MADRAS.

"ROUGH ON RATS"
Clears out Rats, Mice, Roaches, Flies, Ants, Beetle, Insects, Skunks, Chipmunks, Gophers, Druggists. Cooper, Madon & Co., Bombay, Sole Agents.

CALCUTTA INTERNATIONAL EXHIBITION

THREE PRIZE MEDALS AND THREE DIPLOMAS
were awarded to
C. MARCKS AND COMPANY, LD.,
WATCH-MANUFACTURERS, GOLDSMITHS, OPTICIANS, &c.,
BOMBAY AND POONA.

FOR Rs. 200 NET CASH
they will send
Free by post, to any part of India, carefully packed,

A FIRST-RATE KEYLESS LEVER HUNTING WATCH in HEAVY 18-CARAT GOLD engine turned or plain case, with full jewelled movement, finest lever escapement, brequet hair spring and chronometer balance wheel, in polished walnut case, with spare glass and mainspring and a three years' stamped guarantee.

Or in stout crystal fronted 18-CARAT GOLD case at Rs. 170, net cash.

C. MARCKS AND CO., LD.,
OPPOSITE UNIVERSITY CLOCK TOWER, BOMBAY.

DR. LALOR'S PHOSPHODYNE.

Is the only Patent Medicine of the kind or Name awarded Certificate of Merit at the Calcutta International Exhibition, 1883-4; and the only Trade Mark—"PHOSPHODYNE"—Registered and Protected under the Trade Marks Acts, 38 & 39, Vic., 91. Certified by the Registrar of Trade Marks, London.

Twenty Years' Crucial Test, and thousands of unimpeachable Testimonials from all Parts of the World, and from the highest Medical Authorities, prove conclusively that

PHOSPHODYNE THE PUREST and ONLY SAFE PHOSPHORIC REMEDY that CURES, with absolute CERTAINTY, Brain, and Nerve Diseases, Sleeplessness, Harassing Dreams, Nervous and Muscular Debility, Stomach and Liver Complaints, Shortness of Breath, Loss of Memory, Urinary and Kidney Difficulties, Premature Decay of Vital Power, and all Morbid Conditions of the system, dependent upon the Deficiency of the Vital Forces.

PHOSPHODYNE Whilst pleasant to the taste and agreeable to the Stomach, is the best Blood Purifier ever Discovered. It cleanses the most Vitiated System from every Trace of Scrofulous Humours, Mercuriel and Hereditary Blood Poison, Increases the Appetite, facilitates Digestion, gives Calm and Refreshing Sleep, Exhilarates the Spirits, and tends to pour into the Veins Pure Rich Healthy Blood, and will Infuse with New Life the Weakest Invalid or Shattered Constitution restoring the fullest and most vigorous conditions of manhood.

PHOSPHODYNE Thoroughly Invigorates the Brain, Nerves, and Muscles, Re-energises the Failing Functions of Life by supplying the Phosphoric or Lively Animating Elements of Life which have been wasted, and thus imparts Renewed Energy and Fresh Vitality to the Exhausted Nervo-Electric Force, Promoting Cheerfulness, Courage and great Activity of Intellect.

PHOSPHODYNE This elegant Phosphatic combination being a natural vitalising Restorative Food for the Brain and Nerves, Rapidly Cures every forms of Nervous Debility, Brain Wreckage, Paralysis, Impotence, Nervous, Heart, Liver, Kidney and Blood Diseases, from whatever cause. Stimulating all the Vital Functions of the Human System, without leaving any after-feeling of Lassitude or Reaction. Invaluable to Professional Business Men, Students, and all Literary Workers.

PHOSPHODYNE Increases Vital Heat, Supports Life in a manner almost Miraculous and thus Prevents CHOLERA, Chills, Fevers, and other Malaria Poisons. Since its introduction into India and other tropical and sub-tropical countries, the most favourable testimony has been received, evidencing its extreme value in Nervous Prostration, Lassitude, Bilious Diarrhœa Dysentry, &c.

PHOSPHODYNE Extracts on the CURATIVE POWERS of Dr. LALOR'S Phosphodyne.

"It is a necessary constituent of all Healthy Nerve Structure, and is of great service in conditions of Low Nervous Vigour. It is peculiarly efficient in sustaining the energies of persons about to undergo any unusual exertions either physical or mental, involving severe trial of the powers"—O. C. GIBBS, M.D.

"The Brain and Spinal Marrow contains Phosphorus largely, and it seems to me that the Phosphodyne supplies the deficiency when it is necessary. I have known cases of great physical prostration favourably relieved by this preparation."—H. B. MILLARD, M.D.

"It is a powerful assistant to the digestive process."—R. APPLETON, M. D.

"It assists the natural changes of the Blood."—DR. DICKSON.

"It assists the liberation of Carbonic Acid in the system."—E. L. YEOMANS, M.D.

"It assists the Nutritive and Reparative functions."—M. EWELL, M.D.

"Phosphorus is the life-giving element of the blood, and the thought-giving power of the brain." "Invaluable as a stimulant and brain tonic." PHOSPHODYNE "Produces apetite and a healthy digestion. "The Brain, Heart, and Lungs act with more vigour, and the secretions and excretions are increased. It accelerates the pulsations of the arteries, and is indispensable in old age."—J. ROBERTS, M.D.

PHOSPHODYNE "In my treatment of pulmonary (lung) disease, I have found not medicine produce any such favourable results as Phosphodyne; in impregnates the Blood with its Electrical properties, and revives the exhausted frame; it increases the flesh and strength, the vivacity, and cheerfulness of spirits such as no other medicine ever did before."—H.M. SWEET, M.D.

"Instead of taking opium, as formerly, to increase my mental abilities, I now use your Phosphodyne or Vital Elixir, and find my brain *exhilarated* without being exhausted."—Rev. E. JONES, Swansea.

"SIR,—Your Preparation has indeed made a new man of me. But it has done something else. It seems to give me a *retrospective* power—my *memory* is clearer—all the incidents of youth are remembered with distinctness then am I now *dreary* or *dull*, but lively, more energetic, and I fancy, *quicker-witted* than before."—Col. J. B. STEVENS, Esq., Rochampton.

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Full Printed Directions, for the guidance of Patients in the Self-Treatment of the above Diseases, are enclosed with each Bottle.

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ARE STRONGLY RECOMMENDED.
THEY HAVE BEEN TRIED FOR UPWARDS OF 40 YEARS, AND FOUND SAFE, SIMPLE, AND EFFECTIVE.

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Is highly efficient in curing Swellings, Ulcers, Cancerous and other Tumours, Goitre Bronch enlargement of Liver, Spleens, Kidneys, &c.

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Are sovereign remedy for Liver Complaints, Jaundice, affections of the Bladder and Kidney Erysipelas, Impurity of the Blood, and Costiveness. They give tone to the stomach.

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Preserves and beautifies the Hair. It assists growth and accelerates restoration of the Hair.

The above preparations are sold everywhere. Order them from your Chemists Druggists.
For further particulars, Testimonials, &c., see Dr. JAYNE'S Medical Almanac and Guide to Heal— distributed free.

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THIS old and well-known brand is eminently adapted for use and storing in a hot climate, being large, hard, and not so readily affected as other kinds of Coal by exposure to weather. It is supplied of the same good quality as heretofore by

J. P. HIGGINSON & Co.,
25, Castle-street,
Liverpool, England.

DR. J. COLLIS BROWNE'S CHLORODYNE,
THE ORIGINAL and ONLY GENUINE.

ADVICE TO INVALIDS.—If you wish to obtain quiet, refreshing sleep, free from headache, relief from pain and anguish, to calm and assuage the weary achings of protracted disease, invigorate the nervous media, and regulate the circulating systems of the body, you will provide yourself with that marvellous remedy discovered by Dr. J. Collis Browne (late Army Medical Staff), to which he gave the name of CHLORODYNE, and which is admitted by the profession to be the most wonderful and valuable remedy ever discovered.

CHLORODYNE is the best remedy known for Coughs, Consumption, Bronchitis, Asthma.

CHLORODYNE acts like a charm in Diarrhœa, and is the only specific in Cholera and Dysentery.

CHLORODYNE effectually cuts short all attacks of Epilepsy, Hysteria, Palpitation, and Spasms.

CHLORODYNE is the only palliative in Neuralgia Rheumatism, Gout, Cancer, Toothache, Meningitis, &c.

From Symes & Co., Pharmaceutical Chemists, Medical Hall, Simla, January 5, 1880, to J. T. Davenport, Esq., 33, Great Russell-street, Bloomsbury, London. Dear Sir,—We embrace this opportunity of congratulating you upon the widespread reputation this justly esteemed medicine, Dr. J. Collis Browne's Chlorodyne, has earned for itself, not only in Hindostan, but all over the East. As a remedy of general utility, we much question whether a better is imported into the country, and we shall be glad to hear of its finding a place in every Anglo-Indian home. The other brands, we are happy to say, are now relegated to the native bazaars, and judging from their sale, we fancy their sojourn there will be but evanescent. We could multiply instances *ad infinitum* of the extraordinary efficacy of Dr. Collis Browne's Chlorodyne in Diarrhœa and Dysentery, Spasms, Cramps, Neuralgia, the Vomiting of Pregnancy, and as a general sedative, that have occurred under our personal observation during many years. In Choleraic Diarrhœa, and even in the more terrible forms of Cholera itself, we have witnessed its surprisingly controlling power. We have never used any other form of this medicine than Collis Browne's from a firm conviction that it is decidedly the best, and also from a sense of duty we owe to the profession and the public, as we are of opinion that the substitution of any other than Collis Browne's is A DELIBERATE BREACH OF FAITH ON THE PART OF THE CHEMIST TO PRESCRIBER AND PATIENT ALIKE. We are, sir, faithfully yours, Symes & Co., Members of the Pharm. Society of Great Britain, His Excellency the Viceroy's Chemists.

CAUTION.—Vice-Chancellor Sir W. Page Wood stated that Dr. J. Collis Browne was, undoubtedly, the Inventor of Chlorodyne; that the story of the defendant Freeman was deliberately untrue, which, he regretted to say, had been sworn to.—See The Times, July 13, 1864.

Sold in bottles at 1s. 1½d., 2s. 9d., 4s. 6d., and 11s. each. None is genuine without the words "Dr. J. Collis Browne's Chlorodyne" on the Government stamp. Overwhelming medical testimony accompanies each bottle

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In Boxes at 1s. 1½d., 2s. 9d., and 4s. 6d.

Sold by Chemists and Medicine Vendors throughout the world. Prepared by Jas. Rorke, London.

Specially valuable Pills for residents abroad and traveller.

TARAXACUM and PODOPHYLLIN—Prepared only by J. Pepper, London. This Fluid combination, extracted from medicinal roots, is now used instead of blue pill and calomel for the cure of dyspepsial biliousness, and all symptoms of congestion of the liver, which are generally pain beneath the shoulders, headache, drowsiness, no appetite, furred tongue, disagreeable taste in the morning, giddiness, disturbance of the stomach, and feeling of general depression. It sets the sluggish liver in motion, very slightly acts on the bowels, giving a sense of health and comfort within 24 hours. It is the safest medicine. Taraxacum and Podophyllin is a fluid made only by J. PEPPER, Bedford Laboratory, London, whose name is on every label. Bottles, 2s. 9d. and 4s. 6d. Sold by all Chemists. A most valuable and essential medicine for India, Australia, the Cape, and Colonies generally.

LOCKYER'S SULPHUR HAIR-RESTORER will darken grey hair, and in a few days completely bring back the natural colour. The effect is superior to that produced by an instantaneous dye, and does not injure the skin.

LOCKYER'S SULPHUR HAIR-RESTORER is the best for restoring grey hair to its former colour. It produces a perfectly natural shade, and is absolutely harmless. Recommended for destroying scurf and encouraging growth of new hair.

LOCKYER'S SULPHUR HAIR-RESTORER.—No other hair dressing is requisite. Large Bottles, 1s. 6d. Sold by Chemists, Hair-dressers and Perfumers in London, and throughout the world. Lockyer's is equal to any of the high-priced preparations. Sold by TREACHER & Co.

SULPHOLINE LOTION.—An External Means of CURING SKIN DISEASES. There is scarcely any eruption but will yield to "Sulpholine" in a few days, and commence to fade away even if it seems past cure. Ordinary pimples, redness, blotches, scurf, roughness, vanish as if by magic; whilst old, enduring skin disorders that have plagued the sufferers for years, however deeply rooted they may be, "Sulpholine" will successfully attack them. It destroys the animalculæ which cause these unsightly, irritable, painful affections, and always produces a clear, healthy, natural condition of the skin. "Sulpholine" Lotion is sold by most Chemists. Bottles, 2s. 9d. Made by J. PEPPER and Co., London. Sold by TREACHER and Co.

PEPPER'S QUININE and IRON TONIC strengthens the nervous and muscular system, improves digestion, animates the spirits, recruits the health. For debilitated health from the effect of hot climates, this tonic is invaluable.

PEPPER'S QUININE and IRON TONIC rouses and developes the nervous energies, enriches the blood, promotes appetite, dispels languor and depression, fortifies the digestive organs. Is a specific remedy for neuralgia, ague, indigestion, fevers of every kind, chest affections and in wasting disease, scrofulous tendencies, &c. The whole frame is greatly invigorated by Pepper's Tonic, the mental faculties brightened, the constitution greatly strengthened, and a return to robust health certain. Bottles, 32 doses, 4s. 6d.; next size, 11s. Sold by Chemists everywhere. The name of J. Pepper, Bedford Laboratory, London, must be on the label. There is no Tonic so certain in effect as Pepper's Quinine and Iron. It is strongly recommended to residents in India and the Colonies, and should always be kept ready for use in every case of fever or febrile condition. Sold by TREACHER & Co.

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INCOME FOR 1883 ... £1,778,419
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1867	£1,406,551 17 2	1877	£3,758,042 19
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FIVE NEW AND IMPORTANT FEATURES,
Not granted by any other Company whatever:—

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Lower Safe Rates than any other Office.

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Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

CALENDAR.—March, 1885.

PHASES OF THE MOON.

First Quarter .... March 23rd, 10h. 14·4m. p.m.
Full Moon .... „ 30th, 9h. 31·3m. p.m.

Days.	Engagements, &c.	Sun Rise.	Sun Sets.	High Water. H. M.	Low Water. H. M.
Sat. 21	Jamshedi Naoroz, Parsee Holiday. Freemasons' Jamshedi Naoroz, Festival. Annual Inspection of the Volunteers	6 5	6 10	1 55m 2 42a	7 57m 8 18a
Sun. 22	5th Sunday in Lent.	6 4	6 10	2 35m 3 39a	8 44m 9 19a
Mon. 23	The Gordon Mills, Meeting, 3-30 p.m. English mail expected per s. s. Nizam.*	6 3	6 10	3 21m 4 46a	9 45m 10 41a
Tu. 24	Municipal Corporation, 4 p.m. Evening Party, Mazagon Castle, to meet H. E. the Governor.	6 2	6 10	4 28m 6 6a	11 0m — —
Wed. 25	Town Council, 3 p.m.	6 1	6 11	6 0m 7 33a	0 23m 0 30a
Thr. 26	Byculla Club Dinner, to Sir James Fergusson.	6 1	6 11	7 33m 8 40a	1 56m 1 48a
Fri. 27	Departure of Sir James Fergusson, for England. Departure of English mail per s. s. Bokhara, 5 p.m.	6 0	6 11	8 52m 9 29a	2 51m 2 48a

*Left Aden at 3 a.m. on Wednesday, 18th inst.

DIVINE SERVICES.

FIFTH SUNDAY IN LENT, MARCH 22.

St. THOMAS' CATHEDRAL.

7-30 a.m.—Matins and Holy Communion, (Choral). Hymns 96, 100, 311 (Pt. 2), and 198.
4-30 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon by the Lord Bishop of Bombay. Hymns 96 and 100.
Magnificat and Nunc Dimittis—Stainer.
Anthem.—"Judge me O God."—Mendelssohn.
The offertories will be devoted to the poor fund.

Wednesday, March 25.
Annunciation of the Blessed Virgin Mary.
7-30 a.m.—Holy Communion.
6 p.m.—Evensong and Sermon by the Rev. G. H. Lewis.

Thursday, March 26.
7-30 a.m.—Holy Communion.

ALL SAINTS' CHURCH, MALABAR HILL.

7-30 a.m.—Matins and Holy Communion.
5-30 p.m.—Evensong and Sermon.

HOLY TRINITY CHURCH, SONAPORE.

7-30 a.m.—Morning Prayer and Holy Communion with Sermon. Hymns 96, 109 and 108.
5 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon. Hymns 96, 300, and 95.
The offertories for church expenses and poor relief.

ST. PAUL'S CHURCH, KAMATIPURA.

4-30 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon. Hymns 200, 169, and 269.

Wednesday, March 25.
6 p.m.—Confirmation by the Lord Bishop.

GIRGAUM CHURCH.

11 a.m.—Morning Prayer and Sermon. Hymns 124 & 321.
4-30 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon. Hymns 131, 142, and 374.

St. PETER'S CHURCH, MAZAGON.

6-30 a.m.—Holy Eucharist.
7-30 a.m.—Holy Eucharist (Choral) with Sermon.
5 p.m.—Children's Service.
6 p.m.—Evensong with Sermon.
Offertory for choir expenses.

CHRIST CHURCH, BYCULLA.

11 a.m.—Morning Service, Celebration of Holy Communion and Sermon. Hymns 96, 107, and 238.
6 p.m.—Evening Service and Sermon. Hymns 250, 193, and 346.

CHURCH OF SCOTLAND.

9 a.m.—Mechanics' Institution, B. B. & C. I. Ry., Parel.
12 noon and 6 p.m.—St. Andrew's Church, Fort.

St. MARY'S CHURCH, PAREL.

8 a.m.—Matins and Sermon followed by the Celebration of Holy Communion. The Bishop will preach.
4 p.m.—Sunday School.
5 p.m.—Evensong and Sermon.

St. NICOLAS CHURCH, PRINCE'S DOCK.

10-30 a.m.—Matins and Sermon.
11 a.m.—Harbour Service on board the hulk Semiramis.
6-30 p.m.—Evensong and Sermon.
The launch goes round as usual.

YOUNG MEN'S CHRISTIAN ASSOCIATION.

Service will be held on board the s. s. California, in the Prince's Dock, on Sunday morning at eleven o'clock. Captains, officers, seamen, and others are cordially invited. The Bethel flag will be hoisted. Come and bring your friends.

HARBOUR SERVICE.

Service will be held in the Harbour on board the ship Bryn Gwyn at 11 o'clock in the morning. Captains, officers, seamen and others are cordially invited to attend. The Bethel flag will be hoisted. For friends purposing to attend the Service a launch will leave Arthur Bunder at 10-25 and Apollo Bunder at 10-35 a.m., precisely. All are cordially invited.

BOMBAY.

Vessels arrived.—The following vessels arrived on the 19th:—Altnacraig (s), from Shields. Yesterday:—Agra (s), from Calcutta; Empire (s), Liverpool; Zambesi (s), Suakim; H. M. S. Clive and Serapis Ports-mouth; Purulia (s), Bassorah; and Bukhara (s), from Shangai. Vessels sailed.—The following vessels sailed yesterday:—Gwalior (s), for Trieste; Cuba (s), Dunkirk; and Simla (s), for K. Coast and Kurrachee.

Music at the Apollo-bunder.—The following programme of music will be played by the band of the Marine Battalion at the Apollo-bunder this evening, commencing at 6:—

Polonaise	Im Brautschmuck	Merzdorf.
Overture	Caliph of Bagdad	Boieldieu.
Valse	In the Twilight	Coote.
Medley	Scotch	Cavallini.
Valse	La Robe de Velours	Henri.

GOD SAVE THE QUEEN.

Prince's Dock.—The s.s. Hilda left the dock on Thursday, and the s.s. Bedford, Adowa, and Bokhara entered it yesterday.

St. Thomas's Cathedral.—The Bishop of Bombay will preach in St. Thomas's Cathedral to-morrow evening.

A Breach of the Blasting License.—Chotiram Dhurmajee, a quarryman, was yesterday convicted upon his own admission, by Mr. Dosabhoy Framjee, of careless blasting at his quarry on Chinchpoogly Hill. He was fined Rs. 10.

Theft at the Victoria Museum.—Mr. R. M. Dixon, assistant to the Curator of the Victoria and Albert Museum, has reported to the police the theft of a red-silk gold-embroidered sarree, valued at Rs. 65, from one of the show cases, the glass of which was found broken on Thursday morning.

An Experiment with a Fire Engine.—An experiment was made yesterday evening on the sea beach near the Back Bay Swimming Bath with Mr. Gibbs' new portable fire engine, the Challenge. The experiment was not a complete success. A large pile of waste wood, well tarred and oiled, was lighted, and the engine, which has a capacity of six gallons of water, and sustains a pressure of 300lbs., was charged at a pressure of 60 lbs. to the square inch. It was carried on a cooly's back, and threw out a very thin but strong jet. The flames, which rose high, being fanned by the breeze, were soon got under. But almost when another drop would have extinguished the burning mass, an accident happened to the machine. The chamber which contained the chemicals burst, and a piece of the glass entering the machine stopped its working. The flames again burst out, and were eventually subdued by other means. This has been the second public trial of this machine, but it was not so successful as the first. Another experiment will be made some time next week.

THE NATIVE PRESS.

THE INDIAN BUDGET.

The *Akhbar-e-Soudagar* expresses its satisfaction with the general tenour of the Budget, especially because there is no likelihood of fresh taxes being imposed. The Government, says the *Soudagar*, have saved India from financial difficulties by giving up the idea of raising a new loan in this country. Another matter for satisfaction is that some portion of the railway extension in India, as suggested by the Parliamentary Committee, is to be commenced forthwith. It is, however, to be regretted that a larger surplus is not available to assist in carrying out the extension.

The *Jam-i-Jamshed*:—Sir Auckland Colvin's Budget is not as satisfactory a document as its predecessor. We cannot, however, in any way find fault with the Finance Minister for this. Divers accidental circumstances over which he had no control combined to increase the expenditure, and diminish considerably the income. True it is that no new tax is to be imposed, but the continuance of the license tax and the salt tax amount in one sense to levying a new impost.

The *Bombay Samachar*, in commenting upon the Budget, says that as at the end of the year preceding the one under review there was a balance in hand of more than 1½ crore of rupees, the present deficit will be all the more striking. But an explanation has been tendered, that the increase last year was not caused either by actual decrease in expenditure or by an increase in the income, but by a change in the system of accounts.

THE DIRECTOR OF PUBLIC INSTRUCTION.

We have nothing to say personally against Mr. Lee-Warner. He is an ornament to the Civil Service, and will probably at a future date occupy a very high post in India. Our contention is that no injustice should have been done to the present deserving officials, and that the post of Director of Public Instruction should have been kept open, as far as possible, for officials of that department only. Will there be no strong protest made against the appointment of an outsider? We should be glad to see educated natives take a share in such a protest. It is to be feared that should this coveted post be not reserved for educational officers it will in future check the supply of honour-men from the English colleges, who will no longer care to accept appointments in our Educational Department.—*Jam-e-Jamshed.*

Floriline!—For the Teeth and Breath.—A few drops of the liquid "Floriline" sprinkled on a wet tooth-brush produces a pleasant lather, which thoroughly cleanses the teeth from all parasites or impurities, hardens the gums, prevents tartar, stops decay, gives to the teeth a peculiar pearly whiteness, and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. The "Fragrant Floriline," being composed in part of honey and sweet herbs, is delicious to the taste, and the greatest toilet discovery of the age. Price 2s. 6d., of all Chemists and Perfumers throughout the world. Sold, wholesale by the Anglo-American Drug Company, Limited, 33, Farringdon Road, London.

ARRIVAL OF H. M.'S TROOPSHIP SERAPIS

H. M. I. M. S. Serapis, 4,500 tons, Capt. Douglas, arrived in harbour yesterday at 7 p.m. from Portsmouth (19th Feb.) with 1,161 soldiers, 25 soldiers' wives, 32 children and the following officers and families:—

Lt-Col B C Westby.
Major G Malcolm.
Surg-Major R V Ash.
Surg-Major B M Blennerhassett.
Major Hilliard.
Major A C Denison.
Major W Randolph.
Major H M Wade.
Capt R J Randall.
Capt R B Mainwaring.
Capt A Chancellor.
Capt O H Garbett.
Riding Master McGee.
Capt Mayne.
Capt F C Maisey.
Surg W Kelly.
Capt G D Carleton.
Capt W Cliff.
Qr-mr M Rayn.
Lieut A W Robert.
Lieut J Hope.
Lieut E H Randolph.
Lieut F C Bower.
Lieut R A K Montgomery
Lieut A R Power.
Lieut and Adjt C V Gunning.
Lieut S P Cotton.
Lieut C R Dyer.
Lieut F A Wilkinson.
Lieut P B Smithe.
Lieut A C King.
Lieut F G G Griffin.
Lieut J Vyvyan.
Lieut Webb.
Lieut C S B EvansLombe.
J E Waterfield.
Lieut C M de Gruyther.
Lieut E de V Wintle.
Lieut E B Farquharson.

Wife of Brig-Major S Watson.
Wife of Capt W H Salmon.
Wife of Capt W A Jule.
Wife of Capt R B Mainwaring.
Wife of Capt W B Wilson.
Wife of Capt F C Maisey.
Wife of Capt J W G Tulloch.

BOMBAY GYMKHANA.

OPEN LAWN TENNIS TOURNAMENTS.

The following are the results of the last ties in the single and double handed tournaments:—

SINGLE.

Fourth Ties.

Mr. H. A. McA. Kerr (Calcutta Volunteer); Mr. C. A. Kemball, (Bombay Gymkhana), absent; Mr. C. Agnew Turner (Ladies Gymkhana), bye.

Final Tie.

Mr. C. Agnew Turner (Ladies Gymkhana), beat Mr. H. A. McA. Kerr, (Calcutta), and won the Cup.

DOUBLES.

Fourth Ties.

Mr. C. Agnew Turner and Mr. S. Newcome Fox (Ladies Gymkhana), beat Captain Carnegy, R.A. and Mr. H. W. Raymond (Ahmedabad.)

Mr. A. K. Oliver and Dr. F. F. McCartie, (Surat), a bye.

Final Tie.

Mr. C. Agnew Turner and Mr. S. Newcome Fox (Ladies Gymkhana), beat Mr. A. K. Oliver and Mr. F. F. McCartie, (Surat), and won.

We congratulate Mr. Agnew Turner on winning both Tournaments, and hope the victories will fully atone for his defeat by Mr. Kamball in the games for the Marryat Challenge Cup, which trophy it will be remembered Mr. Kemball eventually won.

THE EXTENSIVE ROBBERY OF MAIL LETTERS.

Yesterday at the Fort Police Court, Shewshunker and Davidene Shaik Imam, sorters in the Railway Mail Service, were placed before Mr. Cooper and charged with the theft of letters from a mail van on the 13th of March. Kandoo Rajoo was charged with abetting Shewshunker.

Mr. Frere, acting Government Solicitor, appeared for the prosecution, and Mr. Dharyavan defended Shaik Imam. The others were undefended.

Mr. Frere in giving an outline of the case said the accused were letter-sorters in the R. M. Service, and travelled between Bombay and Baroda. On the 6th of March the Superintendent of the Travelling Post Office, Mr. Luxmonsingh Jaosingh, received a complaint from Messrs Gaddum, Bythel and Co. in respect of a letter that had been posted on the 28th February at Pallej and directed to Broach by their agent there. It had apparently arrived two days late, and in a different envelope from that in which it had originally been placed. Another complaint was made the following day as to loss of letters by the Mail of the 20th February and also of the loss of money and letters by the mail of the 24th February. The Superintendent examined his registers, and found that on the dates of these losses the same sorters were on duty. This aroused his suspicions, and on the 13th inst., when he knew that the same sorters would be on duty again he entered the mail train at Churney-road station. He had the letter addressed to Gaddum, Bythel, and Co. in his hand, and questioned all the sorters as to whether the address was in their hand-writing. They all denied it. A search was then made of their handbags. Nothing was found in prisoner No. 2's. These hand-bags were used by the sorters for their personal luggage. When No. 1 was asked to produce his bag he surreptitiously took a small bag out of it and hid it under a table. This bag was afterwards produced. When searching the bags the superintendent noticed that prisoner No. 1's pockets bulged out a good deal. The prisoner objected to show what was in them, and seemed aggrieved that an imputation should be made on his honesty. When pressed he took out four or five letters. At Church Gate station he got out with the sorters, when one of them brought the small bag which had been left under the table by prisoner No. 1. It contained some more letters. The superintendent then took them to Mr. MacDermott, who searching No. 1, found eight letters in his right pocket. In his left pocket were found an open letter and an envelope containing several unopened and sealed letters, all bearing the post-marks of the 12th March. Altogether about fifteen letters were found on the prisoner, and these Mr. Frere submitted were sufficient to prove the case against him. As regards prisoner No. 2 a letter had been found in his possession by Mr. Mac-Dermott. It was torn and open, and addressed to a person in Bombay. This letter bore a post-mark, and if it could be shown that it was found on him it was clear that it must have been stolen, as it would be proved that all these letters were supposed to be in sealed bags.

Mr. Cooper remarked that if a conspiracy between the prisoners Nos. 1 and 2 could not be proved it would be better to charge them separately.

Mr. Frere agreed, and accordingly the case against prisoner No. 2 was postponed, and that against Nos. 1 and 3 proceeded with.

Luximon Singh Jaolsingn said.—I am superintendent in the Railway Mail Service, Bombay Division. Accused No. 1 is a sorter in the R. M. Service. He has been working as a sorter between Bombay and Baroda since January last. He was a candidate in the service, and was permanently appointed a sorter in July of 1883. On the 6th March I received a complaint from the superintendent of the Post Office in the Gujarat Division. I received further information on the 7th again, in consequence of which and of certain inquiries I had made, I went into the mail carriage on the mail-train at the Churney-road station at about 7-15 a.m. on the 13th inst. I found six sorters on duty in the mail van. I showed the envelope addressed to Messrs. Gaddum, Bythell, and Co., Broach and dated 22-2-85. to all these sorters and asked prisone No. 1 if it was in his hand-writing, and he said it was not. I called upon all the sorters to produces their hand bags in which they keep their luggage. The accused No. 1 produced a hand bag, which I searched without finding anything in it. As I was searching the bag I looked at the accused and noticed that one of his pockets was sticking out. I touched the pocket with my hand, it felt to me as if it contained letters or folded papers. I asked him to take out what he had in his pocket. He took out a handkerchief first, and when I asked him to take out what he hesitated a moment, and asked, "Am I a thief?" I said "I do not say; so but take out what you have got." Then he took out about four or five letters. They were thick letters. After looking at them I told him to put them back in his pocket. The train arrived shortly afterwards at Church-gate station. I got out with the prisoner there, and as soon as the mails were delivered, a clerk named Aharam Deojee brought a small bag to me. It was opened, not sealed, and contained a bundle of letters tied up with hemp twine. I did not count them. I asked Asharam where he found the bag, and he said he had found it where accused No. 1's bag was kept. I told No. 1 to take the bag in his hand, and brought him and the other sorters to Mr. MacDermott, who searched the accused. In the left pocket he found eight sealed letters, and in the right pocket he found a bulky letter, torn open. The bag was also searched, and accused No. 1 was detained in custody. Mr. MacDermott took charge of the letters and bags. The sorting of letters is generally finished before the arrival of the train at Bandora. When I went into the van I found that all the mail, bags were sealed-labelled, and ready for delivery. There is a rule that all the mail-bags for delivery at Bombay should be ready for delivery before arrival at Grant-road.

The accused declined to cross-examined.

Shaik Oosman Shaik Chotoo, a sorer in the R. M. Service, Indian Post Office, and who had been a sorter seven years, said he knew the accused No. 1. He and the accused joined the train at Baroda at 9 o'clock on the night of the 12th. His duty was to sort registered letters in the train. The accused sorted ordinary letters. When the superintendent, the last witness, came into the train at Churney-road he searched their bags. He searched the head sorter's bag first, and then the witness's. After the superintendent Luxmonsing had entered the van and told the accused to produce his hand bag, witness saw accused go to his sorting desk, take a small registered letter bag out of his hand bag and put it on one side. When the hand bag was searched nothing was found in it. Witness saw Asharam take the small letter bag from under the sorters desk and give it to the superintendent after he had left the van with the other sorters and the mails had been delivered. He told his superintendent about the incident of the bag next day.

The case was at this stage adjourned till Friday.

HIGH COURT.—March 20.

(Before the Chief Justice and Mr. Justice Bayley.)

MOOLJEE HUNSRAJ *vs.* KHIMJEE VULLUBDAS.

This was an appeal from a judgment given by Mr. Justice Pinhey in May, 1884, in favour of the defendant. Mr. Starling and Mr. Jardine, instructed by Messrs. Macfarlane and Edgelow, appeared for the plaintiff and appellant; and Mr. Macpherson and Mr. Inverarity, instructed by Messrs. Jefferson, Bhaishunker, and Dinshah, for the defendant and respondent. The defendant on the 19th May, 1881, executed in favour of Moghibai, wife of Premjee Purshotum, a promissory note for Rs. 7,265, payable on demand. In September, 1883, Moghibai assigned the note to the plaintiff; who afterwards demanded payment on several occasions, but the defendant had failed to pay the debt. The defence was that the defendant had entered into certain transactions with Moghibai is respect of which he signed and passed to her several blank papers across one anna stamp. One of such writings was filled up without defendant's knowledge or consent; but it was not the promissory note in question; and the defendant urged that, as the plaintiff was not the holder of the note, she was not entitled to maintain this suit, &c. Mr. Justice Pinhey passed judgment for the defendant with costs. The plaintiff in appealing against that decision, averred that the learned judge decided against the weight of evidence, and that he ought to have hold that the burden of proving that the note was not executed by the defendant lay upon the defendant, who had not discharged such burden, &c. After hearing the arguments of counsel, their lordships confirmed the decree of the lower court with costs.

TELEGRAPHIC WEATHER REPORT.

Calcutta, March 19.—The barometric changes are less regular than those of the past few days. The increase noticed yesterday still holds over the greater part of the country, but a decrease has commenced in Bengal, Assam, Burmah, and Northern Circars. Readings are very uniform generally, but are higher in Assam and the Carnatic than elsewhere. The wind is south-east to south-west on the east coast and Bengal, northerly in Arracan, westerly in Bombay, and variable elsewhere. The weather is cloudy in Orissa and a large part of Madras. The humidity has increased quickly in the Central Provinces and Berars. Rain has fallen at Nagpore and Akola. The maximum temperature is 103° in Sholapore. Rain to-day:—Nagpore, ¾ inch; Akola, ½ inch; and Colombo, ¼ inch.

March 20.—The barometer has fallen decidedly everywhere, but the readings are still above the monthly average throughout country. The pressure is fairly uniform, though rather higher in Madras and Assam, and lower in Chutia Nagpore, Rajputana, and the Punjab than elsewhere. The winds are little changed. The weather is generally very fine. The temperature has generally risen, and the maximum 104° is again reported from Sholapur. Storms with small amounts of rain have passed over Nagpur, Seoni, Secunderabad, and Bellary, and a few drops have fallen at Pachmarhi. Rain to-day:—Nagpore ½ inch.

THE SUIT AGAINST SIR MUNGULDAS NATHOOBHOY.

The suit in which Jugmohundas Munguldas, the youngest son of Sir Munguldas Nathoobhoy, Kt., C.S.I., claims a partition of the ancestral property alleged to be in the hands of his father was further proceeded with yesterday before Mr. Justice Scott, at the High Court.

The Hon. Mr. Latham, Advocate-General, and Mr. Jardine, instructed by Messrs. Macfarlane and Edgelow, appeared for the plaintiff; and Mr. Macpherson, Mr. Inverarity, and the Hon. Mr. Telang, instructed by Messrs. Little, Smith, Frere, and Nicholson, represented Sir Munguldas Nathoobhoy.

A question having been raised as to whether the commission earned by Sir Munguldas as agent of the Bombay United Spinning and Weaving Company was obtained by means of the ancestral or self-acquired property, it was agreed, on a suggestion made by his lordship, that a particular day should be fixed for the hearing of evidence on the point after decision was given in the suit.

Mr. Latham concluded his address on behalf of the plaintiff at 5 o'clock, the usual time for the court to rise.

The judge.—I will deliver my judgment as soon as I can. I have a large mass of documents to go through.

Mr. Inverarity.—Sir Munguldas has instructed me to say something in reference to the hope your lordship expressed the other day about a settlement. We are quite prepared to consider any offer from the other side. We have twice made an offer to the plaintiff, but he refused it. The first offer, Mr. Inverarity went on to say, was made on the day the plaintiff applied to sue in *formâ pauperis*: it was made in court. After Sir Charles Sargent rejected the petition, when it was thought the plaintiff would be in a better frame of mind, the offer was repeated, but was rejected. No approach had been made by the other side; and Sir Munguldas wished that, if any compromise was to be effected, it must be explicitly on the footing of his getting rid of the plaintiff for ever.

The judge.—He must take a lump sum?

Mr. Inverarity.—Yes, a lump sum.

The judge.—I think the plaintiff would be willing to be put on the same footing as the other sons.

Mr. Inverarity.—That could not be, my lord: we have put in an additional written statement, and say that an offer was made to the plaintiff which he would not have been entitled to in any event.

Mr. Latham.—In any event?

Mr. Inverarity.—Well, I mean in any reasonable event. (Laughter.)

The judge.—I dare say the plaintiff would take several lakhs if he was offered them.

Mr. Inverarity.—Well, we don't propose to offer him several lakhs. (A laugh.)

The judge.—It is very late now to come to a settlement.

Mr. Inverarity.—As far as Sir Munguldas's own feelings are concerned, he would sooner have the matter decided by the court, though he would listen to the court's suggestion if the plaintiff made any advances.

Mr. Latham.—Sir Munguldas has very probably been frightened by the cases cited on behalf of the plaintiff, and is inclined to think that he won't succeed in his case.

Mr. Inverarity.—We don't anticipate the fearful result my learned friend anticipates.

The court then adjourned, judgment being reserved.

HIGH COURT.—March 21.

(Before the Hon. Mr. Justice Pinhey.)
Suit for hearing and final disposal.

Long Causes.

326-84—Craigie, L., and O.—Dadabhoy Dossabhoy vs. Pallonje Pestonjee Gelliwala and another.—Payne G. and S.—Part heard.
416-84—Bomonjee and H.—Rahimoobhai Allana and others vs. Esmail Munjee and others.—J. C. Cama, and Payne G. and S.—Part heard.
463-81—E. Wilkin—Sadanund Ramchunder vs. Vishwanath Cassinath and others—Chalk and W.
466-84—J. C. Cama—Amubai and others vs. Rustomjee Bezonjee and others—Macfarlane and E.
392-83—Jefferson B. and D.—Mariamboo vs. Abdool Rahim Abdool Ally and others—Payne G. and S., Wadia and G., and in person.
358-84—Macfarlane and E.—Narron Bhugwan and another vs. Nanee—Little S. F. and N.

MADRAS.

Court-Martial.—The following extract from a confirmed proceedings of a District Court-Martial, held at Madras on the 11th day of March, 1885, is published:—No. 216 Private Henry Bell, 2nd Battalion, South Wales Borderers, was arraigned on the following charges:—1st charge—breaking out of Barracks. 2nd charge—losing by neglect his clothing, equipment and regimental necessaries. 3rd charge—disobeying a lawful command given by his superior officer. Finding—guilty of all the charges. Sentence—to be imprisoned with hard labour for nine months, and to be put under stoppages of pay until he has made good the value of the articles lost. The sentence was confirmed.

A Leopard Killed from a Locomotive.—A leopard of unusual size made his appearance last Friday at Vikravandi (S. I. R.), attacking a gang of workmen employed on the line, and badly mauling two of them. Mr. Lloyd, the Engineer of the Division, and two shikaries turned out, and eventually succeeded in bagging him. The brute showed most determined fight, charging and mauling one of the shikarries. Mr. Lloyd himself had a narrow escape, the police musket he had missing fire. Fortunately a light engine coming up Mr. Lloyd availed of it, and from this novel 'machan' gave 'spots' his quietus; not, however, before he had twice charged the engine, and on one occasion actually succeeded in getting on to the foot plates, but the engine being on the move threw him off. He measured from tip to tip 6 feet 8 inches.—*Mail.*

The Volunteer Artillery.—Several applications for enrolment have been made to Major Spring Branson, by men who are anxious to join the battery of the Artillery Volunteers. The battery is full; and no further increase can be made to its strength. If, however, a sufficient number of men, not below the standard height of five feet six inches, will apply, on or before the 25th instant, in person to Major Spring Branson, at the camp on the glacis, that officer will be happy to apply to Government for the formation of a second or additional battery, an increase to the present force which, for many reasons, it seems very desirable should be secured.—*Ibid.*

A Centenarian.—An East Indian, named Thomas De Silva, died on Monday evening at Royapettah and was buried on Tuesday in the Roman Catholic burial-ground, Wallajahpett. The deceased was born on the 25th July 1772, and had attained the age of 113 years. He was a carpenter by trade, and was employed in Messrs. Deschamps & Co. for about thirty-five or forty years as a carpenter and liner. His early days were spent in Pondicherry. He retained all his faculties to within a few days of his death. His hair which for years had been white, was observed since September last to be turning black again, especially his eyebrows and on the back of his head. He had married three times and outlived his wives. He has left behind, living some of his children, grand-children, great-grand-children and great-great-grand-children.—*Times.*

BRITISH BURMAH.

Serious Affray at Toungoo.—A correspondent writes to the *Rangoon Gazette*:—"A very serious affray took place on Friday afternoon last at the 'Feast of the Seven Pagodas,' where liquor was allowed to be retailed and in which some sepoys of the Native Regiment fared very badly indeed; there was stabbing and breaking of heads. The people must have been terribly scared for they were seen rushing to town in large numbers, breathless and terrified. There were several officers and clerks at the feast and so eager was one unfortunate clerk belonging to the Treasury to get away that he was pitched from his pony several times on his way home. I think that the sale of liquors at such places should not be permitted, and that a body of police in charge of a European Inspector should be put on duty on such occasions. Situated as we are, on the borders of an enemy's country, what reliance can be placed on a Burmese Inspector or the native police? Toungoo should have a European Inspector."

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY.

Bombay, March 19.

Means of observations at 6 a.m., 10 a.m., 2 p.m., 4 p.m. and 10 p.m.

Barometer corrected 32 deg. Fah.	29·934
Temperature of the Air	78·5
Wet Bulb Thermometer	73·4
Dew Point	71·2
Relative humidity of Air	·788
Exten of cloudy sky (the whole sky clouded—8)	1·0
Maximum temperature of air (read at 6 p.m.)	83·9
Minimum do. do. (read at 10 a.m.)	72·9
General Direction of Wind*	NW, NNW, NE, WNW, NW.
Movement of wind in 24 hours*	250

* From midnight to midnight.

Dr. de Jongh's Light-Brown Cod Liver Oil.—In Skin Diseases its efficacy is unequalled. Dr. Rose, Medical Officer of Health, Bloomsbury, writes:—"In Pulmonary Consumption, in Scrofulous Affections, and in the various Diseases of the Skin associated with the strumous taint, Dr. de Jongh's Cod Liver Oil is very efficacious in improving nutrition and tone, restoring plumpness to the fatty tissue and a bright colour to the skin very rapidly. The use of Dr. de Jongh's Oil is quite indispensable in the more obstinate and degenerative forms of Skin Disease."—Sold only in capsuled imperial half-pints, pints, and quarts, by all chemists, druggists, and storekeepers. Sole Consignees, Ansar, Harford & Co., 210, High Holborn London.

POTTINGER'S DEFENCE OF HERAT.

(Concluded from Saturday's Bombay Gazette.)

On the 13th Mr. M'Neill had an audience of the Persian monarch, in the course of which he stated that the proceedings of Persia in Afghanistan were an obvious violation of the treaty between Great Britain and the former state; and that the British Government would be justified, therefore, in declaring it to be at an end, and in taking active measures to compel the withdrawal of the Persian army from Herat. The audience lasted two hours. The Shah solemnly protested that he had never meditated anything injurious to the interests of Great Britain; and the minister, with still stronger emphasis, repeated the declaration. At a subsequent interview, the Shah consented to accept the mediation of the British mission; and on the 16th of April the Persian soldiers proclaimed from the trenches that Mahomed Shah had determined to send Shere Mahomed Khan into Herat, accompanied by the British minister. But it was not Mr. M'Neill, but an inferior officer of the embassy, who was about to present himself on the morrow, in the character of a mediator beneath the walls of the beleagured city.

The 18th of April was one of the most memorable days of the siege. The Persian batteries opened before noon, with unwonted activity, against the ramparts behind the great mosque. The walls soon began to crumble beneath the heavy fire of the enemy. First the thin parapets fell; then the *terre-plein* came down; "the old walls sliding into masses at every round." Before evening on the eastern and northen sides the breaches were practicable, and that on the west was greatly enlarged. But the Afghans were in no way disheartened. They saw their walls crumbling beneath the heavy fire of the Persian batteries, and were neither alarmed nor discouraged by the spectacle. They had never trusted, they said, to their walls. The real defence, they declared, was the *fausse-braie*. About noon the Persians, having pushed on a gallery at this point, the garrison exploded it with a mine, and taking advantage of the alarm occasioned by the explosion, the Afghans rushed upon the besiegers, and at first carried everything before them. But in a short time the trenches of the enemy were lined with musketeers. The small-arm fire of the Persians overwhelmed that of the garrison, whilst the breaching batteries resumed their fire against the wall. Yar Mahomed and Pottinger were both upon the works. The Wuzeer ordered the men to cease firing, and to sit down, that they might be sheltered from the storm of musket-balls; but instead of this they drew their swords, brandished them over their heads, and calling to the Persians to come on, rushed down to the attack. They paid dearly for this bravado. Pottinger himself narrowly escaped a bullet, which entered the lungs of Aga Ruham, a favourite and devoted eunuch of Yar Mahomed, and sent him to his grave.

In the evening, the Persians in the trenches announced that an Englishman in their camp sought admittance to the city. The announcement was received with peals of derisive laughter and abuse. The Englishman was Major Todd, an officer of the Bengal Artillery, who had been for many years employed with the Persian Army, and whose great attainments and estimable personal qualities had won for him the respect of all with whom he had been associated. When a note was conveyed to the Wuzeer stating that the officer who sought admittance was the *naib* of the English ambassador, Yar Mahomed, sent for his young English ally. Pottinger immediately joined him. The Wuzeer and many other chiefs were sitting on the *fausse-braie* near the breach. Making room for him on the charpoy on which he was seated, Yar Mahomed laughingly remarked, "Don't be angry with me. I have thrown ashes on it (the offered mediation), and blackened its face myself." Pottinger asked for an explanation, and was told that the Wuzeer had sent back word to the Persian camp that the Afghans wanted neither the Turks, the Russians, nor the English to interfere—that they trusted to their good swords; that at that hour of the evening they would not allow the Shah-in-Shah himself to enter; and that no one should be allowed to enter at that point. But if, they added, the English naib would present himself on the morrow at the south-east angle, he would be granted admittance to the city. Much of this was mere bravado. Yar Mahomed acknowledged that he only wished to impress the Persians with the belief that he was careless about British mediation.

On the following day Major Todd made his appearance. A vast crowd went out to gaze at him. He was the first European who had ever appeared in Herat in full regimentals; and now the tight fitting coat, the glittering epaulettes, the cocked hat, all excited unbounded admiration. The narrow streets were crowded, and the house tops were swarming with curious spectators. The bearer as he was of a message from Mahomed Shah, announcing that the Persian sovereign was willing to accept the mediation of the British Government, he was received with becoming courtesy by Shah Kamran, who, after the interview, took the cloak from his own shoulders, and sent it by the Wuzeer to Major Todd, as a mark of the highest distinction he could confer upon him. The English officer returned to the Persian camp with assurances of Kamran's desire to accept the mediation of the British minister. But there was no suspension of hostilities. That evening the aspect of affairs was more warlike than ever.

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In the meanwhile, as the year advanced, the miseries and privations of the siege were more and more severely felt by the inhabitants. The wonder is, that at a still earlier period they had not become wholly unendurable. Houses were pulled down to supply fuel. Horses were killed for food. The vast number of people assembled within the walls had not only created an extreme scarcity of provisions, but was in a fair way to generate a pestilance. The city was altogether without sewers or other means of drainage. The accumulations of filth had therefore become inconceivable, and the stench hardly to be borne. The decaying bodies of the dead had polluted the air to a still more horrible extent; so that there was every probability of some fearful epidemic breaking out among the people. Indeed, at the beginning of May, famine and sickness pressed so severely upon the inhabitants, that it was debated whether it would not be expedient to suffer a number of them to depart out of the city. Fever and scurvy were rife among them; and it appeared that the enemies outside the gates were less terrible than the viewless ones within. In this extremity they mustered in large numbers, and petitioned the Shah to suffer them to depart. The Shah refered the matter to the Wuzeer, and the Wuzeer consulted the chiefs. The discussion was long and animated. The decision was against the departure of the people. The petitioners were mainly women and children; and to suffer them to depart would be to throw them into the hands of the licentious Persian soldiery, and to expose them to a fate more terrible than famine and death.

The Persians now, under Russian direction, continued to prosecute the siege with increased vigour and judgment. The whole of the investing force, some portion of which had before been scattered over the great plain, was now drawn in more closely round the city.

On the 13th of June an assault was attempted at the south-west angle, but gallantly repulsed by the garrison. Informed by some deserters from Herat that the defence of the *fausse-braie* was comparatively neglected during the mid-day heats, the Persians surprised the guards at the outer works, and pushed on towards the *fausse-braie*. But a little party of Afgans—not more than three or four in number—stood at bay in the passages of the traverses, and heroically defended the post until assistance was at hand. The relieving party came down gallantly to the defence. Headed by Sultan Mahamed Omar, they flung themselves over the parapet of the upper *fausse-braie*, and pouring themselves down the exterior slope overwhelmed the assailants and dislodged them with great slaughter.

Another attempt, made at the same time to effect a lodgment at the south-east angle, was equally unsuccessful. Twice the storming column advanced, and twice it was repulsed. The fortune of the day was against the Persians.

In nowise disheartened by these failures, the besiegers now redoubled their exertions, and pursued their mining operations with a vigour and an activity which the garrison could not match. The Afghans were now becoming dispirited and inert; even the chiefs began to despond, and the wonted constancy of the Wuzeer forsook him. Everywhere Pottinger saw with uneasiness signs of failing courage and impaired activity. He had been deputed by Mr. M'Neill to act as British agent at Herat, and now, in his official capacity, he redoubled his exertions. There was need, indeed, of his best efforts. The siege was being pushed forward, not only with an energy, but with an intelligence that had not marked the earlier stages of the attack. The breaches had become more practicable. The Persians were filling up the ditch at some parts, and constructing bridges to span it at others. Another assault of a more formidable character than any before attempted was said to be in contemplation; and as these rumours were circulated through the works and the obscure terms of the future were magnified by the palpable dangers of the present, the defenders scarcely strove to conceal the fear which had crept into their hearts.

The threatened assault was at hand. The 24th of June was a memorable day in the annals of the seige. It opened with a heavy fire from the Persian batteries on all the four sides of the city. Then there was a perfect lull, more ominous than the uproar that preceded it. The signs of the coming assault were plain and intelligible; but strangely were they disregarded. The Wuzeer was at his quarters. The garrison were off their guard. Many, indeed, had composed themselves to sleep. The enemy had been seen assembling in great force; but no heed was taken of the movement. Suddenly the stillness was broken by the booming of a gun and the flight of a rocket; another gun—then another—and presently a heavy fire of ordnance from all sides, supported by a discharge of musketry, which, feeble at first, grew presently more vigorous and sustained. There was no longer any doubt of the intentions of the besieging force. The enemy had braced themselves up for a general assault upon the city, and were moving to the attack of five different points of the works.

At four of these points they were repulsed. At the fifth, gallantly headed by their officers, the storming column threw itself into the trench of the lower *fausse-braie*. The struggle was brief, but bloody. The defenders fell at their post to a man, and the work was carried by the besiegers. Encouraged by this first success, the storming party pushed up the slope. A galling fire from the garrison met them as they advanced. The officers and leading men of the column were mown down; there was a second brief and bloody strugggle, and the upper *fausse-braie* was carried. A few of the most daring of the assailants pushing on in advance of their comrades gained the head of the breach. But now Deen Mahomed came down with the Afghan reserve. Thus recruited, the defenders gathered new heart. The Persians on the breach were driven back. Again and again, with desperate courage, they struggled to effect a lodgment, only to be repulsed and thrown back in confusion upon their comrades who were pressing on behind. The conflict was fierce; the issue was doubtful. Now the breach was wellnigh carried; and now the stormers, recoiling from the shock of the defence, fell back upon the exterior slope of the *fausse-braie*. It was an hour of intense excitement. The fate of Herat was trembling in the balance.

Startled by the first noise of the assault, Yar Mahomed had risen up, left his quarters, and ridden down to the works. Pottinger went forth at the same time, and on the same errand. There was a profound conviction in his mind that there was desperate work in hand, of which he might not live to see the end. Giving instructions to his dependants to be carried out in the event of his falling in the defence, he hastened to join the Wuzeer. It was a crises that demanded all the energy and courage of those two resolute spirits. The English officer was equal to the occasion. The Afghan Sirdar was not.

As they neared the point of attack, the garrison were seen retreating by twos and threes; other were quitting the works on the pretext of carrying off the wounded. These signs of the waning courage of the defenders wrought differently on the minds of the two men who had hitherto seemed to be cast in the same heroic mould soldiers of strong nerves and unfailing resolutions. They saw that the garrison were giving way. Pottinger was eager to push on to the breach. Yar Mahomed sat himself down. The Wuzeer had lost heart. His wonted high courage and collectedness had deserted him in this emergency. Astonished and indignant at the pusillanimity of his companion, the English officer called upon the Wuzeer again and again to rouse himself either to move down to the breach or to send his son, to inspire new heart into the yielding garrison. The energetic appeal of the young Englishman was not lost upon the Afghan chief. He rose up; advanced further into the works, and neared the breach where the contest was raging. Encouraged by the diminished opposition the enemy were pushing on with renewed vigour. Yar Mahomed called upon his men, in God's name, to fight; but they wavered and stood still. Then his heart failed him again. He turned back; said he would go for aid; sought the place where he had before sat down, and looked around, irresolute and unnerved. Pointing to the men, who, alarmed by the backwardness of their chief, were now retreating in every direction, Pottinger in vehement language insisted upon the absolute ruin of all their hopes that must result from want of energy in such a conjuncture. Yar Mahomed roused himself; again advanced, but again wavered, and a third time the young English officer was compelled, by words and deeds alike, to shame the unmanned Wuzeer. The language of entreaty was powerless; he used the language of reproach. He reviled; he threatened; he seized him by the arm and dragged him forward to the breach. Such appeals were not to be resisted. The noble example of the young Englishman could not infuse any real courage into the Afghan chief; but it at least roused him into action. The men were retreating from the breach. The game was almost up. The irresolution of the Wuzeer had well-nigh played away the last stake. Had Yar Mahomed not been roused out of the paralysis that had descended upon him, Herat would have been carried by assault. But the indomitable courage of Eldred Pottinger saved the beleaguered city. He compelled the Wuzeer to appear before his men as one not utterly prostrate and helpless. The chief called upon the soldiery to fight; but they continued to fall back in dismay. Then seizing a large staff Yar Mahomed rushed like a madman upon the hindmost of the party, and drove them forward under a shower of heavy blows. The nature of the works was such as to forbid their falling back in a body. Cooped up in a narrow passage, and seeing no other outlet of escape, many of them leapt wildly over the parapet, and rushed down the exterior slope full upon the Persian stormers. The effect of this sudden movement was magical. The Persians, seized with a panic, abandoned their position and fled. The crisis was over; Herat was saved.

His voice was ever for the manlier course; and what he recommended in speech he was ever eager to demonstrate in action. Yar Mahomed did great things at Herat. It would be unjust to deny him the praise due to his energetic exertions in the prosecution of the defence, however unscrupulous the means he employed to sustain it. But his energies failed him at last; and it was only by the powerful stimulants applied by his young European associate that he was supported and invigorated in the great crisis, when the fate of Herat was trembling in the balance. There was one true soldier in Herat, whose energies never failed him; and history delights to record the fact that that one true soldier, young and inexperienced as he was, with no knowledge of active warfare that he had not derived from books, rescued Herat from the grasp of the Persian monarch, and baffled the intrigues of his great northern abetter.

About those intrigues something more should be said. No sane man ever questions the assertion that Russian diplomatists encouraged Mahomed Shah to undertake the expedition against Herat, and that Russian officers aided the operations of the siege. No reasonable man doubts that, so encouraging and so aiding Persia in aggressive measures against the frontier of Afghanistan, Russia harboured ulterior designs not wholly unassociated with thoughts of the position of the British in Hindostan. At all events, it is certain that the first word spoken or written in encouragement of the expedition against Herat, placed Russia in direct antagonism with Great Britain. "The British minister at Teheran was instructed to disuade the Shah from such an enterprise; urging reasons of indisputable force, and founded upon the interests of the Shah himself. But the advice given by the Russian ambassador was all of an opposite tendency. For while Mr. M'Neill was appealing to the prudence and the reason of the Shah, Count Simonich was exciting the ambition and inflaming the passions of that sovereign; whilst the one was preaching moderation and peace, the other was inciting to war and conquest; and whilst the one pointed out the difficulties and expense of the enterprise, the other inspired hopes of money and assistance."

Such, very plainly stated, in grave, official language, had been the relative positions of Russia and Great Britain. But when Lord Durham, in 1837, was directed to seek from the Russian minister an explanation of conduct so much at variance with the declarations of the Muscovite Government, the answer was, that if Count Simonich had encouraged Mahomed Shah to proceed against Herat, he acted in direct violation of his instructions.

But for a man disobeying the instructions of an arbitrary government, Simonich acted with uncommon boldness. He advanced to the Persian ruler 50,000 tomans, and promised that if Mahomed Shah took Herat, the balance of the debt due by Persia to Russia should be remitted. Thus encouraged, Mahomed Shah advanced upon Herat. How Simonich followed M'Neill to the Persian camp, and how he thwarted the efforts of the British diplomatist to about bring an accommodation of the differences between the two contending states, and how Russian officers subsequently directed the siege, has been already shown. It has been shown how a Russian agent guaranteed a treaty injurious to British interests, between Mahomed Shah and the Sirdars of Kandahar. It has been shown, too, how a Russian agent appeared at Cabul, and how he endeavoured to detach Dost Mahomed from an alliance with the British, and to encourage him to look for support from the Persian King and his Muscovite supporters.

Considering these things, the British Government asked whether the intentions of Russia towards Persia and Afghanistan were to be judged from Count Nesselrode's declarations, or from the actions of Simonich and Vickovich. The answer was, that Vickovich had been despatched to Cabul on a "Commercial Mission," and that, if he had treated of anything but commerce, he had exceeded his instructions; and that Simonich had been instructed, not only to discourage Mahomed Shah from prosecuting the expedition against Herat, but to withdraw the Russian deserter regiment, which formed no insignificant portion of the invading army. "Not upon the Cabinet of Russia," it was said, "can fall the reproach of having encouraged or suggested that fatal enterprise." The proceedings of the agents were repudiated. Vickovich, being a person of no account, was remorselessly sacrificed, and he blew out his brains. But an apology was found for Count Simonich. It was said that he only assisted a friendly state when in extreme difficulty, and that any English officer would have done the same.

There was some truth in this. At all events, when it was added by the Russian minister that his Government had more reason to be alarmed by the movements of Great Britain, than Great Britain by the movements of Russia, and that England sought to monopolise the privilege of intrigue in Central Asia, it was difficult for any candid and unprejudiced observer of events to comment harshly upon the injustice of the imputation. When, too, some time afterwards, Baron Brunow said to Sir John Hobhouse, "If we go on at this rate, the Cossack and the sepoy will soon meet on the banks of the Oxus," it would have been hard to have laid the contemplated collision wholly to the account of the restlessness of the Czar. True it is that the policy of Russia in the East had been distinguished for its aggressive tendencies; and it is equally true that in the plaunitude of our national self-love we encouraged the conviction that Great Britain had conquered the entire continent of Hindustan by a series of purely defensive measures. Looking merely at the recognised policy of the East India Company, the distinction may be admitted. For a century have this great body been steadfastly setting their face against the extension of their empire; but their empire has been extended in spite of them, and their agents have been less pacific than themselves. The general tendency of the Eastern policy worked out by the English in India has not been purely defensive, and they are, perhaps, the last people in the world entitled to complain of the encroachments of their allies. England and Russia seemed at one time to be and, perhaps, they are still approaching each other on the vast Central Asia battle-field; but when the account between the two great European states comes to be struck, it is doubtful whether history will set down against the Muscovite power any greater transgression than that which it is the object of these volumes to record.

THE ARMY ESTIMATES.

The Army Estimates for 1885-86 were published yesterday. The net estimate for the current year was £17,905,600; that for the coming year is £17,820,700. At first sight this appears to be a net decrease of £84,900. But two considerations will modify this conclusion. The original net estimate for 1884-85 was £15,930,600, and this was afterwards increased by £1,675,000, voted on Supplementary Estimates for the Nile and Bechuanaland expeditions, and by £300,000 granted by vote of credit. Moreover, in the net estimate for the coming year, the cost of the campaign in the Soudan is not reckoned, as it is to be provided by means of a special vote. Although, therefore, there appears to be a decrease of £84,900, there is really, apart from the expenses of the Soudan campaign, a net increase of £1,890,100—the difference between £15,930,600, the original estimate of 1884-85, and £17,820,700, that for the coming year. This latter sum is increased by appropriations in aid, £2,665,099, to a gross total of £20,485,799. Of the net estimate of £17,820,700, the effective services take £14,782,900; the non-effective, £3,037,800.

According to the statement issued with the Estimates, containing explanations of the differences between the amounts proposed for the current and the coming years, it appears that the following items show an increase:—Charge for additional numbers, £65,000; reduction in Egyptian contribution, £150,000; growth of Army Reserve, £41,000; deferred pay, £30,000; increase in the charge of Militia, Yeomanry Cavalry, and Volunteers, £38,000; decrease in military contributions from the colonies, £46,700; additional clothing for recruits, £17,500; reserves of warlike stores, £366,000; armaments for the Navy, £450,000; armaments and works for coaling stations, £198,000; works and buildings, £33,000; rewards to inventors, £22,300; and miscellaneous increases, £7,600. All these various increases make a total increase of £1,465,100.

There are three items which appear to show a decrease—Supplementary Estimates and vote of credit for war expenditure in the Soudan (1884-85), £1,300,000; reduced provision for the Bechuanaland expedition, £175,000; and non-effective charges, £75,000. These three items of decrease make a total of £1,550,000, and if from this sum the total increase £1,465,100, be taken. we obtain, as before-mentioned an apparent net decrease of £84,900. The first item of decrease is, of course, fallacious; £1,300,000 was estimated as the expense of the operations in the Soudan during the current year. For the operations of the coming year no Estimates are yet before the public. As to the second item, £175,000 for the Bechuanaland expedition, that sum represents the difference between the £675,000 that was voted in the Supplementary Estimates in 1884-85, and the additional £500,000 which that expedition is estimated to cost this year.

Whereas the numbers voted for the current year were 140,314, it is proposed for the coming year to ask for 142,194, an increase of 1,880. The regimental numbers, which for 1884-85 were 130,114, are increased by 1,655 to 131,769 for 1885-86.

The increase in the total numbers on the regimental establishments arises in a great measure from a revision of the establishments fixed for the infantry of the Line. This revision has been made with the object of raising the battalions on the lower establishments to a more effective strength, in order to enable them more readily to furnish the necessary drafts to the battalion of the regiment which is serving abroad.

The scheme of infantry establishments gives for home service 44 battalions at 600 with depot of 50, 12 battalions at 700 with depot of 100, three battalions at 800 with depot of 100, nine battalions at 850 with depot of 150. For service in Egypt five battalions at 800, and for the Colonies 18 battalions at the same strength. There is to be an addition to the Royal Engineers, a small corps of foot police for home service, and a corps of Malay submarine miners for service at Singapore, Hongkong, Ceylon, and the Mauritius for defence of coaling stations; this corps is to be commanded and trained by officers of the Royal Engineers. There is also to be an addition made for torpedo practice.

The numbers of men of all ranks to be voted in the coming year are as follows:—Regular forces, 131,769; Army Reserve, 53,250; Militia, 141,334; Yeomanry, 14,405; Volunteers, 251,417; Regular forces on Indian establishment, 61,597. These numbers make a grand total of 653,772, whereas the numbers for the current year are 577,334.

The total number of horses (exclusive of officers' horses) to be voted on the British establishment for 1885-86 is 13,452, fewer by 12 than for the current year. For India the numbers are the same for the two years—9,746.

An estimate of the probable amounts likely to be repaid by the Colonies and Egypt as contributions in aid of military expenditure gives the following:—Honduras, £5,700; Natal, £4,000; Mauritius, £17,000; Hongkong, £20,000; Ceylon, £43,000; Straits Settlements, £44,300; Malta, £500; Egypt, £100,000; making a total of £239,000 against an estimated £478,200 for the current year. Much of the difference is accounted for by the fact that the contribution expected from Egypt is reduced from £292,500 to £100,000.

SIR DOUGLAS FORSYTH ON THE AFGHAN BOUNDARY.

Sir Douglas Forsyth writes to the *St. James's Gazette*:—In 1869 Lord Mayo, then Viceroy of India, sent me to St. Petersburg to discuss with the authorities there matters connected with the friendly relations, commercial and other, between the English and Russians in Asia. The question of the boundary between Afghanistan and Bokhara was of course a prominent part of our discussion. Maps were produced and authorities examined. Sir Andrew Buchanan was then our Ambassador. Prince Gortchakoff and M. Stremoouskoff were in charge of the Russian Foreign Office, and all three took part in discussing the subject with me. Fortunately at that time the son of the Ameer of Bokhara, with three of his chief Ministers, was at St. Petersburg, and it was decided that we should consult him. In answer to our inquiries about Badakhshan, the Bokhara Minister gave a very plain reply—to the effect that since Dost Mahommed had taken Herat, the Ameer of Bokhara had nothing to say to that part of the country across the Oxus. A map was produced, and a line was indicated, commencing from Khoja Saleh to the Oxus, across the desert in the direction of Sarakhs, as the probable boundary of Afghanistan. The towns of Andakhoi, Maimena, and Punjdeh were distinctly recognized as within Afghan territory.

Shortly after these discussions I was admitted to the honour of a personal interview with his Imperial Majesty the Czar Alexander. His words were: "I have received a report from my Ministers of the communications which have passed between you and them. I am perfectly satisfied, and I hope you are too." We then went into the subject more in detail, with maps on the table.

If reference be made to the Blue Books, it will be found that when the boundary question was revived in 1872-73, the Emperor expressed surprise that the question was again brought up, because he thought it had all been settled in 1869 with me. Why it was not, as the Emperor supposed is a matter which need not be entered upon now; though it is quite capable of explanation, if necessary.

In 1873, when discussing the boundary question with the Afghan Wazeer Noor Mahommed at Simla in view of my proposed return from Kashgar by Badakshan, Balkh, and down the frontier to Herat, he clearly indicated with his finger on the maps the line which the Afghans held.

I venture then to think that as the Englishman Abbott traversed Central Asia many years before Dost Mahomed took Herat, his evidence is about as valid in deciding this point as it would be regarding Khiva or Merv. All these places have changed masters since then, and the principle of *Uti possidetis* overrides all ethnological claims.

As regards the argument on ethnological grounds—that because the Salor Turkomans are now Russian subjects, therefore every bit of Afghan territory to which they may have been permitted to send their cattle for grazing belongs of right to the Russian Empire—such a grotesque plea is not supported by appeal to facts. Take the instance of the nomad Kirghiz who wandered over the Pamir and the pasture-grounds of Kokan and Kashgar. Ameer Yakoob Beg made no claim to the Pamir in consequence of Kirghis occupying the pasture-grounds of the Alatai, and the slopes of the Kuenlues. Nor did the Khan of Kokan, or even the Russians, try to pursue the Kirghiz into Kashgar. Numerous instances of nomad tribes wandering from one jurisdiction to another can be cited, without this being considered a reason for a powerful kingdom swallowing up a weaker neighbour.

THE GERMAN COLONIAL POLICY.

The following is the Hon. R. H. Meade's account of his interview with Prince Bismarck regarding the German Colonial Policy, the publication of which has given so much umbrage to His Serene Highness:—

I called by appointment this morning on Prince Bismarck. He received me kindly, and our conversation lasted over an hour. He commenced by saying that German trade got on very well in British colonies; at least, in those possessing responsible government; but that in colonies belonging to some other Powers this was not the case. His principle is to follow his traders when they establish themselves on territory under no civilized jurisdiction, and to afford them protection, not against competition, by levying differential duties, but against direct aggression from without. I told him that there was no difference in the commercial system of our colonies under Crown government, and I gave him as an example that, finding a few months ago a local law at the Gambia which restricted the navigation of that river to the flag of France only among foreign nations, we had at once directed its repeal, thus throwing open to all nations the freedom of the river, though we were assured that the old law was a dead letter and never acted upon; that we did this because it was against our whole system to apply differential treatment.

His Serene Highness went back over the old ground as to our intrigues in the Cameroons, though to-day he referred to a new point, the supposed difficulty the Germans would be in by reason of the missionaries buying land behind them, and so, to use his own phrase, "girdling in the German settlement, and cutting them off from the interior." I repeated the assurances given by Lord Granville, and I told him, as I had told Dr. Busch, of the object Mr. Baynes, the secretary of the Baptist Missionary Society, had in coming to Berlin, and that I believed he had assured M. von Kusserow that their only desire was to carry on their work and to act hand in hand with the Germans, and by their influence with the natives to facilitate their rule, frankly accepting the new order of things. I added that they were not a trading society, and purely occupied themselves with their mission work. I was also able to inform him that orders had actually been sent to all British authorities on the coast to co-operate with German officers and to be careful to throw no difficulties in their way.

The Prince then again referred to our supposed desire to cramp their energies at Angra Pequena. He said that the coast was barren and of no value except as it gave access to the interior. He produced a map and showed me the Kalahri desert, and said that he was informed that it was erroneously described as desert, that there are elephants there, trees, grass, and water. I told him that we were within our rights in taking over the Kalahari district, which merges into Bechuanaland, but that behind the coast line of Angra Pequena was a waterless tract some thirty miles broad, but behind that again was a better country, and that Lord Granville had said that there was no desire to interfere with Damaraland or Namaqualand behind the coast line, and that there could be no objection from our point of view to Germany going into the interior or even as far as the 20th degree of longitude, which I pointed out to him on his map, and beyond which westward we did not propose to go.

I told him that, encouraged by the conversation I had had with Dr. Busch, I had ventured to sketch out to him a plan, which was purely my own, made without the knowledge of Lord Granville, which I thought might form a basis on which our mutual relations in the Australasian waters might be satisfactorily adjusted. Dr. Busch told me ten days ago that he (the Prince) wished to discuss the matter with me himself, and I should be glad to hear his opinion on the subject. Prince Bismarck said that when it was first suggested to him he was disposed to think well of it, as he preferred a group of islands all to himself to being mixed up with other people on the mainland; that he had consulted the association interested in that trade. He learned from them that the islands (the New Britain group) were of little value, but that the north coast was especially valuable. That his system was to follow trade, not to precede it; and when he found that German houses were established in a country under no foreign jurisdiction, to afford them the protection of the German flag. That some months past he had been urged to annex the north coast of New Guinea; that he had not precisely ordered the flag to be hoisted on this occasion, but that he had generally replied to the request for protection that where German trade was established in a place where there is no foreign jurisdiction he would afford support, and that, in consequence, the flag had been hoisted on the north coast of New Guinea, and on hearing from us that we had taken the south coast he considered that the action could not be open to any objection whatever.

I replied that I could not expect him to take my opinion on the relative value of these places, but, as a matter of fact, I could state that no German establishments were on the mainland, while several were on the islands, where, as I learn from his White-book, there is only one English trader. As regards the north and south coasts, I could only say that this was not the view I took of it, and I asked to be allowed to tell him frankly how it struck me. I said that I was not a diplomatist, and I trusted to the kindness with which he had received me to forgive me if I said anything which a trained diplomatist would put differently. I told him that the result of his hoisting the flag on New Guinea would have a deplorable effect in Australia; that we had announced to him our intention to declare a protectorate up to a certain point in New Guinea, and that I considered that we were entitled to rest assured that, pending our negotiations with him, Germany would not take possession of the most important portion of the territory in question. I told him that on the 19th of September Mr. Scott wrote a note to Dr Busch announcing that her Majesty's Government intended to establish a protectorate over the coast, together with the contiguous islands, with the exception of that portion of the coast between the 145th degree of longitude and the eastern Dutch boundary. On the 9th of October Mr. Scott, in consequence of certain representations made in London by Baron von Plessen, wrote that, as an act of courtesy, Her Majesty's Government would, for the moment, limit the immediate declaration to the south coast and islands, it being understood that this was done without prejudice to any territorial question beyond that limit, adding that any question as to districts lying beyond the limit actually taken should be dealt with, in the opinion of her Majesty's Government, diplomatically rather than be referred to the South Sea Committee, as suggested by Baron von Plessen. Having thus, from a feeling of courtesy, temporarily withdrawn from assuming the protectorate we had formally announced our intention of taking, we could never suppose that Germany would herself annex a portion of the territory in question without waiting for its suggested treatment, whether by means of the Committee or by the ordinary diplomatic procedure.

Prince Bismarck told me that this correspondence was new to him; that he had no recollection of seeing it, and that he had understood that he was free to take the north shore, when we had limited our protectorate to the south side. I told him this was not the case. I gave him the dates of Mr. Scott's two notes, and begged him to read them. He then said that we had immense possessions in that part of the world, that we already had more land than we could colonise for years to come, that our navy was strong enough to protect those possessions, and that it was not worthy of us to grudge Germany a settlement on the coast of New Guinea separated from Australia by the islands and the south shore which we had taken. I said that the population of our possessions in Australasia were now counted in millions, and it was their fixed idea however idle he might think it, that a foreign establishment on the mainland of New Guinea would be a source of danger. I said that Germany is interested in conciliating Australasian opinion, as she is developing her trade there, and is about to establish steam lines of communication.

His Serene Highness replied by asking if I really believed in this supposed strong feeling in Australia. I told him there could be no doubt of it whatever, that already we have heard that a bitter feeling of resentment against the mother country had been roused, and that his own agents, I felt confident, would tell him the same story. I told him I had in my pocket a copy of a telegram from the Prime Minister of Victoria, one of the most important of the Australian group. I had not intended, of course, to read it to him, but that under the circumstances I would do so confidently. It ran as follows:—"At last the end has come. Information received reliable source that Germany has hoisted flag on New Britain, New Ireland, and north coast of Guinea. The exasperation here is boundless. We protest in the name of the present and future of Australia; if England does not now save us from the danger and disgrace, as far at least as New Guinea is concerned, the bitterness of feeling towards her will not die out with this generation. We now appeal to terms Derby Despatch 11th of July, 1883, second paragraph." I explained that this despatch stated that if there had been any evidence of a foreign Power intending to take possession of any part of New Guinea her majesty's Government would have taken it without the delay of more than a few hours, and that her Majesty's Government were satisfied then in July, 1883, that no such step was contemplated by any foreign Power.

The Prince then argued that this strip of New Guinea was very small, and of little value to England. I said that it included the Maclay coast, in which we were specially interested, and I asked him whether Germany would think of annexing land, with or without value, which she had just proposed should form the subject of special negotiation. He seemed displeased at this question, and rather sharply replied that that sort of question should be treated on general grounds of policy. Up to two years ago he had done everything he could to facilitate English policy in Egypt and elsewhere, but for some time past he had been treated in a different manner by England, whose actions did not accord with her professions. As for Samoa, it was all very well for me to propose that its independence should be respected, but that was no concession to Germany—she and the United States, equally with England, had interests in that island. With regard to Angra Pequena he said that he attached no value to these islands. He said that the guano would soon be exhausted, when they would become valuless. I then showed him a map, which, at my request, Mr. Bolton had prepared for me, which I told him showed the islands which I had suggested might be ceded under certain conditions to Germany. He interrupted me with the question, "Including Walfish Bay?" To which I replied, "Oh, no; that is a regular British setlement on the mainland; I am only proposing to deal with the islands." I then showed him their position, remarking that they were as much British territory as the soil on which Berlin stands is German territory, and I thought it would be very inconvenient to Germany to have islands subject to a foreign jurisdiction close to her new territory, and some lying in the very mouth of the principal harbour. Prince Bismarck said he had considered this, and attached no importance to it. He made no alternative proposal, and he wound up by saying "I do not find your proposals sufficient."

I expressed my regret that this was so, saying that I was in the painful position of falling between two stools, as he rejected my scheme, and I had not in any way been authorized by my own Government to propose it. With this my visit terminated.

BOMBAY GOVERNMENT ORDERS.

(Bombay Govt. Gazette, March 19.)

GENERAL DEPARTMENT.

Assist Surgn Jamshedji Bhikaji Unwala, L M & S has been placed on general duty, Bombay, and attached to the Gokaldas Tejpal Hospital.

Mr P J FitzGibbon, Assist Engr, second grade, has passed the Departmental Examination prescribed in paras 16 to 18, Sec I Chapter II of the P W Code.

Lieut W W Baker, R E Assist Engr, second grade, has passed the Departmental Examination prescribed in Paras 16 to 18, Sec I, Chapter II of the P W Code.

By the Commissioners.

Northern Division.

Mr F C Jones delivered over and Capt J Humfrey received charge of the office of the Assist Supt of Police, Ahmedabad, on the 3rd inst.

Southern Division.

In consequence of the appointment of Rao Saheb Hanmant Ramchandra Shirhatti, second grade Mamlatdar of Ranebennur in the Dharwar Dist, on special duty, the following substantive pro tem appointments have been ordered:—Rao Saheb Rachapa Virapa Kalburghe, third grade Mamlatdar of Indi in Kaladgi, to be substantive pro tem in the second grade and Rao Saheb Pandurang Narayan Mangalvedhekar, fourth grade Mamlatdar of Navalgund in Dharwar, to be substantive pro tem in the third grade.

Mr. Annaji Krishna Shindgi is appointed Probationary fourth grade Head Accountant of the Bijapur Dist from the 1st proximo, in place of Mr J Saldana, retired.

Mr. W F Lord, Assist Collr, Kaladgi, returned from the three months' privillege leave of absence granted him under date the 4th Nov last on the 19th ultimo.

In consequence of the retirement of Rao Saheb Hanmant Tamaji Belwankikar, second grade Mamlatdar of Bagevadi in Kaladgi, the following promotions have been ordered, with effect from 1st proximo:—Rao Sahb Shantaya Manjunath (HS) substantive pro tem second grade Mamlatdar of Gadag in Dharwar, is confirmed in that grade; Rao Saheb Shridhar Narayan Shetti, substantive pro tem third grade Mamlatdar of Malvan in Ratnagiri, is confirmed in that grade; Rao Saheb Gopal Ramchandra Shirhatti (H S) pro tem fourth grade Mamlatdar, continuing to be on special duty in Belgaum; Rao Saheb BalRamchandraDonde, third grade Mamlatdar of Alibag, to be substantive pro tem, in the second grade; Rao Saheb Ramchandra Hanmant Beur (H.S.), fourth grade Mamlatdar of Hungund in Kaladgi, to be substantive pro tem, in the third grade; Rao Saheb Bindurao, Gururao, substantive pro tem. fourth grade Mamlatdar of Parasgad in Belgaum, and lately on leave, to be substantive por tem fourth grade Mamlatdar of Bagevadi in Kaladgi.

Azam Ramchandra Annaji (H S) is appointed Special Mamlatdar at Dharwar for the acquisition of land required for the Southern extension of the Southern Maratha Railway; and Azam Raghavendra Pandurang Bengiri, B A, (H S) is appointed to act as Mamlatdar of Kod in Dharwar during the absence of Khan Saheb Manakjee Edaljee on furlough.

Balaji Narayan, second grade local Fund Vaccinator, Poona Zilla, is granted privilege leave from 2nd March to 1st April 1885 inclusive, and Khrishnaji Vinayak is appointed to act for him.

Teckchand Narotumdas, third grade Local Fund Vaccinator, Shikarpur Zilla, was transferred to Foreign service under the Political Agent, Jacobabad, from 20th Nov to 29th Dec 1884 inclusive, as a temporary measure, and resumed charge of his duties on the 4th Jan 1885.

Hassamal Thakurdas, candidate vaccinator, Shikarpur Zilla, was appointed substantive *pro tem.* third grade local fund vaccinator of the same zilla from 20th Nov to 29th Dec, 1884, and as acting from 30th Dec to 3rd Jan, 1885 inclusive, vice Teckchand Narotumdas.

Pandurang Krishnaji, third grade local fund vaccinator, Satara Zilla, is promoted to second grade vaccinatorship, from 1st March, 1885, vice Tantia Dhonddeo, invalided.

Gangadhar Ganesh Waidya, candidate vaccinator, Rutnaghiry Zilla, is appointed third grade local fund Vaccinator, Satara Zilla, from 1st March, 1885, vice Pandurang Krishnaji, promoted.

Pundurang Govind, third grade local fund vaccinator, Satara Zilla, is promoted to second grade vaccinatorship, from 1st March, 1885, vice Dhondo Chintaman, transferred.

Shivandas Chellaram, second grade Local Fund Vaccinator, Kurrachee Zilla, was appointed, in addition to his own duties, to act as Public Vaccinator, Kurrachee Town, from 17th Nov to 15th Dec, 1884 inclusive, vice Tharumal Gurdasmal, on leave.

Mr Jethalal Punjaji, third class Inspr of Sanitation and Vaccination, Surat Zilla, was granted leave without pay from 4th to 9th, 20th to 22nd and from 25th to 30th Jan 1885 inclusive.

Vithu Bhikaji, third grade local fund vaccinator, Ahmednaggur Zilla, was granted privilege leave from 6th to 24th Jan 1885 inclusive, and Vithal Raoji, Candidate Vaccinator, was appointed to act for him.

Bhikaji Sadaseo was appointed candidate Vaccinator, Kanara Zilla, with effect from 20th November, vice Rungo Bhikaji, promoted.

By the Inspr-Genl of Registration and Stamps.

Mr. Naro Ramchandra Desai and Mr Datto Shriniwas respectively delivered over and received charge of the office of the Dist Inspr of Village Registry Offices, Satara, in the afternoon of the 11th January 1885.

By the Surgn Genl, H M's Forces in Bombay

The undermentioned are granted leave from the date of departure:—Assist Apothy J W Ranger, fourteen days' privilege; first class Hospl Assist Purashramsing, twenty days on full pay; and third class Hospl Assist Ramchundra Nursoo, forty-five days on full pay.

How the Complexion is Ruined.—It is well known to the medical faculty that the majority of skin diseases are caused, and the complexion ruined by the use of impure and irritant soaps. The more delicate the skin the quicker its ruin. The Albion Milk and Sulphur Soap is the purest, the mildest, and most emollient of all the many toilet soaps before the public. Recommended by the entire medical profession. Beautifully white. Delicately perfumed. It is a boon to sensitive skins, and as a shaving Soap it is unequalled. Sold in Tablets by all Chemists.

COMMERCIAL INTELLIGENCE

FRIDAY EVENING, MARCH 20.

THE reduction in the Bank of England rate of discount from 4 to 3½ per cent. is a decidedly favourable sign, as it not only aids an improvement in business, but affords strong evidence of a return to a more assured position in regard to politics. Consols have not altered, but 4 per cent. Rupee Paper is ½ and 4½ per cent. ¼ higher.

In the Produce markets, Linseed is reported firmer, with a partial rise of 3d. to 6d. per quarter in Calcutta quality. Wheat is called steady, but Club No. 2 in London comes 3d. easier. Coffee is firm but unchanged. Cochin Cocoanut Oil 10s. per ton higher.

The Manchester Piece-goods market is reported firm, the result, no doubt, of cheaper money and the slight improvement which has taken place in the Eastern Exchanges. Cotton in Liverpool closed firmer, the sales being estimated at 8,000 bales, including 1,000 Surats. In spot prices the only change is an advance of 1-16d. in good Fair Dhollera, but Americans to arrive are 1-32d. to 1-16d. dearer. In New York prices are unaltered both for ready Cotton and futures, but the receipts are light, and if Liverpool keeps firm New York will soon follow. The receipts give the following comparisons :—

	1885.	1884.	1883.
Thursday's receipts....	3,000	7,000	12,000
Six days' do.	27,000	31,000	79,000
Total since 1st Sept.....	4,489,000	4,506,000	5,210,000

The position of the staple here in Bombay has undergone no alteration to-day. Prices are unaltered in every respect, and while buyers are indifferent, sellers show continued firmness, and the reverse of any disposition to force sales. Broach is coming in pretty freely, but is mostly going against contracts.

WHEAT is steady, and if anything tending dearer. For No. 1 White Pessy Rs. 3-5 for old and Rs. 3-9 per cwt. for new are sellers' rates, railway terms.

LINSEED is steady at Rs. 5-10½ ready and Rs. 5-9½ per cwt. for May delivery.

FREIGHTS are very quiet, and tonnage for Wheat to Liverpool is now offering at 22s. 6d. old scale, measurement at 21s., without leading to much business. No fresh charters are reported.

	READY. Wheat Meas.	FORWARD. Wheat Meas.
Liverpool	22s. 6d. 25s.	22s. 6d. 26s 3d.
Open Charter......	27s. 6d.	26s. 3d. 27s. 6d.
Havre	26s. 3d.	26s. 3d.
Antwerp	25s. 26s. 3d.	26s. 3d.
Marseilles		32s. 6d.
Trieste-Venice	32s. 6d.	32s. 6d. 35s.

PIECE-GOODS are perhaps a trifle steadier in the bazaar, but not more active. Any sign of firmness, however, is encouraging after such a long period of depression.

COALS remain as before, dull with few buyers. Cardiff would find buyers at Rs. 15, but Davison's is only quoted at Rs. 14-8 per ton alongside.

EXCHANGE has been a shade easier to-day, notwithstanding an advance of 1-16d. per oz. in Bar Silver, which is now quoted at 49 3-16d. The fact is, money is plentiful with the banks, bills are few, and the season is rapidly getting on with little sign of any spirt coming likely to afford a favourable opportunity for buying. We quote a decline of 1-32d from the top rates of yesterday, say :—

Bank Bills on demand ....1s. 6 31-32d. per rupee.
Do. Telegraphic............1s. 6 31-32d. ,,
Do. three months' sight...1s. 7 ⅛d. ,,
Credits ,, ,, ...1s. 7 ¼d. ,,
Francs ......2·04½

GOVERNMENT PAPER opened at Rs. 96¾ for Fours, but notwithstanding higher rates from Calcutta a quieter tendency set in as the day advanced, and we close to Rs. 96½, Fours and-a-half nominal at Rs. 99. Looking at the tenour of the home advices this movement may appear somewhat singular, but the fact is, we think, that the market, on calm reflection, doesn't see the Budget in quite such a favourable light for paper as at first. With cheap money here as we are pretty certain to have it in the monsoon, we consider the possibility of a rupee loan by no means remote.

SHARES have been quieter again, rather. Spinning and Weaving Mills have in some cases lost Rs. 10 to Rs. 20 of the previous recovery, Alliance for instance being back to Rs. 675, Manockjee Petits to Rs. 1,042½, and Great Easterns to Rs. 880. Bombay-Burmah Trading Co.'s shares are easier again at Rs. 3,800.

BOMBAY BILL AND STOCK LISTS.

BANKS.

—	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
INDIAN BANKS.		Rs.	Rs.		Rs.
Bank of Bombay......	20,000	500	all	5 p.ct.	722½
Bank of Bengal	42,000	500	all	1 do.	830
Bank of Madras......	10,000	500	all	5 do.	600
EXCHANGE BANKS.		£	£		
Agra Bank.............	10,000	100	all	6 do.	118
Hong. and Shang. B. Corporation	60,000	$125	all	17½ do.	£50
National Bank of India..............	37,500	£ 250	12½		do.

LAND COMPANIES.

Colaba Land & Mill Co.	4,000	700	700	Rs. 12½	675
Port Canning Co.	6,000	1,000	1,000	Rs. 14	325

RAILWAY COMPANIES.

G.I.P Railway Co.'s Consolidated Stock.	..	£20	218-3-0	5 p.ct	160
Do. New £20 shares..	..	£20	130-14-6	do.	350
Ditto ...	..	£20	5-7-3	do.	585
Ditto ...	—	£20	21-13-1	do.	
B. B. & C. I. Ry. Co..	..	£100	1,000	do.	61
Do. New Shares....	£1	£18	6-0-0	do.	5

PRESS COMPANIES.

Akbar Cotton	200	1,250	1,250	..	700
Akola Press Co.	85	500	500	Rs. 50	400
Albert Ginning Co. ..	100	500	500	Rs. 45	425
Albert Press Co., Kurrachee	220	1,100	1,100	Rs. 100	1,100
Apollo Press Co. (small shares)	750	400	400	Rs. 2	280
Bellary	620	1,000	1,000	Rs. 25	500
Bred's Cawnpore P. Co., Ld.	500	200	200	..	185
Bombay Cotton Press.	1,000	125	125	41½	220
Colaba Press Co.	50	1 880	1,880	Rs. 600	825
Dhollera P. & G. Co. .	500	300	300	12	160
East India Press Co. .	700	1,000	1,000	Rs 130	1,185
Fort Press Co..........	150	8,500	8,500	400	2,600
French Press Co.	300	500	500	Rs. 45	610
Harvey & Sabapathy Co., Ld.	450	500	500	—	450
Khamgaum Cotton Press Co.	240	500	500	Rs. 40	475xd
Manmar Manfg. Co ..	1,000	250	250	Rs. 40	210
Mercantile Press	1,500	125	125	Rs. 7½	130
Mofussil Co.	3,125	400	400	Rs. 30	262½
New Berar Cotton Ginning & Press Co.	1,250	500	500	Rs. 45	550
New Broach Cotton Ginning & Press Co.	1,400	100	500	Rs. 40	3
New Indian Press.....	4,000	125	125	Rs. 10	177½
Prince of W. Press ...	600	500	100	100	535
Sabapathy Press Co., Ld., (Bellary.)	500	500	500	—	500
Sind Press Co.	400	2,000	750	Rs. 50	605
Sind & Punjaub Cotton Press Co.	100	1,000	1,000	Rs. 90	1,175xd
Sassoon Press Co.	300	500	500	25	515
Volkart Press Co.	450	1,000	1,000	Rs 60	760

SPINNING AND WEAVING COMPANIES.

Ahmedabad S. & W. Company	1,300	1,000	1,000	...	1,375
Albert Edward Cotton Mills Co., Ld.	1,000	500	500	Rs. 18½	480
Anglo-Indian S. & W. Company	30,000	100	100	Rs. 2	98
Alfred Manf'g. Co. ..	1,000	500	500	Rs. 17½	360
Alliance Cotton & Silk Manufg. Co., Ld. ..	1,800	1,000	1,000	Rs. 30	675
Bellary S. & W. Co., Ld.	871	500	all	Rs. 9	475
Bhownuggur Mills ..	9,000	100	100	...	22
Bombay United	900	1,000	1,000	Rs. 30	875
Budneira Mf'g. Co., Ld.	1,000	500	500	..	150
Central India S. & W. Company	3,000	500	500	Rs. 40	665
Connaught Mills	840	500	300	..	290
Cooria Mills	1,300	1,000	1,000	Rs. 30	630
City of Bombay.........	600	1,000	1,000	..	650
D. Spinning	3,000	2,000	2,000	..	142½
Dhun Mills.............	1,000	1,000	1,000	..	1,000
Empress S. & W. Co..	1,500	500	500	Rs. 25	705
Framji Petit Mfg. Co,	1,250	[illegible]	1,000	25	545
Golam Baba S. Co. ..	2,000	500	500	..	430
Gordon Mills	1,032	1,000	1,000	..	230
Hindustan Mills	1,200	1,000	1,000	Rs. 40	650
Hingunghat Mill Co..	700	500	50	70	695
Hydrabad Spinning Co	700	1,000	1,000	Rs. 70	1,100
Impl. Cotton Mills Co.	400	500	500	Rs. 20	425
Indian Manfg Co. Ld.	568	1,000	1,000	..	800
James Greaves Mills.	100	500	400	..	405
Jaffer Ali Spin. Co. ..	1,340	500	500	Rs. 40	590
Jewraz Bhalloo	1,300	1,000	1,000	Rs. 30	905
Khandeish..............	750	1,000	1,000	Rs. 30	750
Khatao Mackunjee ...	1,000	1,000	1,000	Rs. 40	745
Leopold S., Bleaching & Mfg. Co., Ld.	3,500	10	10	Rs. 5	13
Madras United	500	1,000	1,000	160	2,700
Mahalukshmi	650	1,000	1,000	Rs. 35	650
Manockjee Petit's.....	4,050	1,000	1,000	Rs. 50	1,042½
Mazagon Spinning Co	5,000	25	25	Rs. 9	180
Morarjee Goculdas ..	1,150	1,000	1,000	Rs. 65	1,330
National Spinning....	600	1,000	1,000	—	550
Naigaum Cotton Cleaning Co. Ld..........	1,000	100	1	..	115
New Great Eastern ...	1,500	1,000	1,000	Rs. 45	880
Oriental	5,725	625	625	Rs. 20	442½
Parell S. & W. Co. Ld.	2,500	400	400	Rs. 10	130
People of India S. & W. Company	1,000	250	250	6½	175
Prince of Wales Spinning Company.	1,250	500	500	..	110
Queen Spinning........	800	1,000	1,000		625
Ripon....................	641	1,000	1,000	..	600
Sassoon S. & W. Co..	1,500	1,000	1,000	Rs. 50	1,450
Sholapore Mills	678	1,000	1,000	Rs. 70	1,250
Soonderdas	650	1,000	1,000	Rs. 30	630
Southern India	1,000	500	500	Rs. 20	390
Southern Mahratta S. & W. Co. Ld.	1,212	250	250	Rs. 10	230
Victoria Mills..........	600	1,000	1,000	...	500
Western India S. & M. Company	1,200	[illegible]	1,000	Rs. 25	600

MISCELLANEOUS.

Alcock Ashdown & Co. Ld.	1,000 750	200 200	200 150	10 p.c.	200 156
Badham, Pile & Co. Ld.	3,000	100	100	Rs. 12	170
Bapty Co., Ld..........	2,625	200	165	Rs. 10	191
Barton & Co., Ld.	1,000	100	100	Rs. 10	80xd.
Bombay Land & Building Co., Ld. ..	300	500	100		100
Bombay Flour Mill Co.	500	500	500	..	610
Bombay Saw Mills ..	600	1,000	1,000	..	415
Bombay Ice Manufacturing Co., Limited.	1,256	100	100	Rs. 6	109 101
Bombay & Burmah Trading Corporation.	1,000	2,500	1,500	300	3,800
Do. New Shares ..	1,000	500	300	60	7,5
Bombay Fire Insurance Co.	600	1,000	1,000	25	875
Bombay Municipal Bonds	..	..	..	6 p.ct.	104
Bombay Brick & Tile Co., Ld.	1,000	100	100	...	n
Bombay Tile Co.......	1,000	100	100	..	0
Cash Bazaar	1,500	100	100	..	69
Cooper, Madon & Co., Ld.	3,000	100	100	10½	116
Indian Guarantee Suretyship Association..............	5,000	100	10	Re. 1	43
Kaiser-i-Hind Gold Mining Co., Limited	42,000	..	5	..	34
Kurrachee Ice Co., Ld.	500	500	300	36	321
Kurrachee Lighterage Company, Ld. ..	500	500	200	36 p. s.	360
Kemp & Co. Ld........	4,000	200	175	Rs. 22½	305
Mechanics Building Co	4,000	50	22	1½	
Napier Hotel Co.	300	100	100	6	1 0
Napier Foundry and M'fg. Co.	1,500	100	100	..	100
Oriental Government Security Life Assurance Company ..	5,000	200	50	2½	60
Oriental Loan Association	,000	20	20	1½	23
Pearse and Co. Ld. ..	1,000	100	100	8 p. s.	95
Prince of Wales Fire Insurance	250	8,000	1,000	Rs. 100	1,450
Soundy & Co., Ld......	1,000	100	100	Rs. 8	90
Telephone Co., Ld.....	19,200	25	25	Re. 1	14
Treacher & Co., Ld. ...	2,000	500	500	Rs. 90	1,165
Thacker & Co., Ld. ...	1,600	100	100	Rs. 1.	165
Western India Flour Mills	1,000	125	75	12 p.ct.	137

SHIPPING INTELLIGENCE.

THE B. I. S. N. and Co's steamship Pirulia, Captain Turner, arrived in harbour yesterday, from Bassorah with a general cargo.

THE steam-ship Cuba, 1,372 tons, Captain C. W. Hoseason, sailed yesterday for Dunkirk via Canal with a general cargo.

THE P. and O. Co's steam-ship Gwalior, 1,602 tons, Capt. P. Harris, sailed yesterday for Trieste via Canal with a general cargo.

THE steam-ship Empire, 1,375 tons, J Davies, arrived in harbour yesterday from Liverpool (18th ult.) with a cargo of 2,550 tons coal; the vessel is consigned to the Captain.

THE B. I. S. N. Co.'s steam-ship Agra, 1,235 tons, Captain Sandeman, arrived in harbour yesterday from Calcutta (21st ult.) with a general cargo, one first-class and 46 deck passengers.

THE steam-ship Altnacraig, 1,872 tons, Captain W. Byres arrived in harbour on the 19th inst. from Shields (12 ult.) with a cargo of 2916 tons coal; she is consigned to Mr. Rutonjie Bomonjee.

THE Government hired steam-ship Zambesi, 1,540 tons, Captain Bason, arrived in harbour yesterday from Suakim (8th inst.) called at Aden (12th inst.) The vessel had experienced fine weather during her voyage.

THE P. and O. Co's steamship Bokhara, 2,944 tons, Captain Weighell, arrived yesterday in harbour from Shangai (19th Feb.) with Australian and China mails and a general cargo. The following is the list of passengers :—Mr. A. Allie and Lut, Mr. H. Tweed, Mr. Blaney, Mr. P. P. Sharp, Dr. Forbes, Mr. Crawford, Mrs. Tucker, Mr. Brown.

THE following is the list of passengers per Hall Line steamer Speke Hall which will sail to-day :—Coll. and Mrs. Young and child, Mrs. A. Dowda and child, Capt. and Mrs. Renny and 4 children, Mrs. Burn, child and infant, Mr. and Mrs. Marsh, Surg. Genl. Meane, Revd. and Mrs. Little, Mrs. Wood, child and 2 infants, Mr. and Mrs. Campbell and infant, Mrs. Wright and infant, Genl. Taylor, Mrs. Bennett and 2 children, Surg. Major Dwyer, Major Simpson, Mrs. Dickie, and infant, Capt. and Mrs. Grant and child, and Mr. H. Campbell and two ladies.

ARRIVALS.

Mar.	Vessel.	Commander	From.
19	Altnacraig (s)	Byres	Shields, Feb. 12.
20	Agra (s)	Sandeman ..	Calcutta, Feb. 21.
	Empire (s)	Davies	Liverpool, Feb. 18.
	Zambesi (s)	Bason	Suakim, Mar. 8.
	I. M. S. Clive	Powell	Suakim, Mar. 6.
	I. M. S. Serapis ..	Douglas	Portsmouth, Feb. 19.
	Perulia (s)	Turner......	Bassorah, Mar. 7.
	Bokhara (s)	Weighell ...	Shangai, Feb. 19.

DEPARTURES.

Mar.	Vessel.	Commander	Destination.
20	Gwalior (s)	Hughes	Trieste.
	Cuba (s)	Hoseason ..	Dunkirk.
	Simla (s)	Mitchell	K.Coast & Kurrachi

The following vessels obtained their port-clearance yesterday :—Steamers Calder, Hughes for Bussorah; and Speke Hall, Brand, Liverpool via Canal.

The following vessels began to load yesterday :—Steamers Clan Maclean, for Antwerp; Clan Renald, for Marseilles; and Perulia for the Persian Gulf.

MADRAS.

ARRIVALS.

Mar.			
18	Khandella (s)	....	Calcutta.
	Assyria (s)	......	Bombay.
	Pelican (s)	....	Calcutta.

CALCUTTA.

ARRIVALS.

Mar.			
16	Mecca (s)	May	Bombay, Feb. 21.
	Busheer (s)	Johnston....	Rangoon, March 12.

DEPARTURES.

March 16.—Steamers Investigator and Mira. Barque Seaforth.

DAILY IMPORTS.—MARCH 19.

FROM LIVERPOOL.

Simoon s—25 cases whisky, Messrs Booth and Co; 448 kegs paint of sorts, N Surafally; 8 cases silver plate glass, Ewarts, Latham and Co; 472 kegs zinc paint, T Fuzulabhoy; 325 kegs paint of sorts, A Samsoodin; 5 packages soda water corks, S R Sookhin; 4 packages glassware, H M Latiff; 500 boxes soap, G Samsoodin and Co; 154 packages glassware, Hossan Ahmed.
California s- 20 cases soft soap, H Shaik Adim.
Persia s—4 packages earthenware, M Ebram.
City of Carthage s—75 packages empty lemonade bottles, S M Fuzail.

FROM LONDON.

Kangra s—3 cases port and sherry, Edulji and Co; 50 cases candles, H T Soares and Co.
Venetia s—cases port Ewart Latham and Co; 2 cases [illegible] Messrs Thorne and Co; 12 cases oilmanstore Latham and Co; 16 cases cheese, and 2 cases statwney, Treacher and Co; 24 packages glassware R P Mahomed; 1 packages glassware, Rootbudin; 5 cases aniline J Goomonchund.
Africa s—5 cases brandy, Cutler Palmer and Co.
California s—58 cases writing paper, S A S K Daood.

FROM BORDEAUX.

Persia s—25 boxes brandy, D Cowasji; 4 packages earthenware, G Mahomed.

FROM ROTTER DAM.

Cathay s—35 cases wine, Phipson and Co,

FROM GLASGOW.

City of Cathage s—20 cases whisky, M Mackenzie.
California s—50 cases spirit of wine, N Mooljee; 23 bales printing paper, *Times of India*; 5 drums caustic soda, Alliance Cotton Manufacturing Co.; 10 keys medicine; 7 bales printing paper and 8 casks glassware, Treacher and Co.; 5 bales packing paper, Manockjee Petit.
Persia s—74 cases portwine, W and A Graham; 100 cases whisky, Finlay Muir and Co.; 90 cases ale, Finlay, Muir and Co.; 50 cases whisky, Cowasjee Brothers; 4 cases glassware, C C Manjee.
MacGregor s—37 cases pale ale, Sir Charles Forbes and Co.

FROM ANTWERP.

Verona s—5 cases writing paper, A K Tayabally.
Venetia s—3 cases glassware, Ewart Latham and Co.; 65 pakages glassware, Ludha Visram; 17 packages glassware, Soomar Bhima.
Rosario s—10 packages glassware, Fazul Dossa.

DAILY EXPORTS.—MARCH 19.

FOR LIVERPOOL.

Charly Baker s,—610 cwts bones, Edward Bates.
Speke Hall s,—200 bales cotton, Wallace and Co.
Persia s,—100 bales cotton, Cullianjee; 37 bales cotton, Ralli Brothers; 26 bales wool, Beanji; 350 bales cotton, R Framjee; 1,300 cwt boida L Poonsee Co., 300 cwts boida, H Goculdass; 450 cwts myrabollams Y Purshotum.
MacGregor s,—bales cotton, Lang Moir and Co; 85 bales wool and 60 bales cotton D Sassoon and Co., 200 cwts wheat, M Duckman dass; 1000 cwts wheat, L Poonsee; 100 bales hem, E Narran; 4,000 cwts wheat, Wallace and Co.
California s—4,005 cwts linseed, Finlay Muir and Co.
City of Carthage s—2,002 cwts linseed, Finlay Muir and Co.

FOR LONDON.

Carthage s—327 bales cotton, Harvey and Co.; 4,000 cwts linseed, Killick Nixon and Co.

FOR ANTWERP.

Europe s—350 bales cotton, F Sauquet and Co.; 200 bales cotton, Killick Nixon and Co.; 100 bales cotton, A Blascheck and Co.

FOR GLASGOW.

Persia s—4,000 cwts linseed, Killick Nixon and Co,

FOR HULL.

Draco s—4,000½ cwts linseed, K Luckmidas; 1,500 cwts linseed, Finlay Muir and Co.; 64,285 cwts linseed, Ralli Brothers,
Dpnedin s—35,000 cwts linseed, Volkart Brothers.

FOR HAVRE.

Waverly s—100 bales cotton, F Sauquet, 990 cwts ground nuts, Messrs Louis Dreyfus and Co; 6,000 cwts linseed, Killick, Nixon and Co; 3,000 cwts linseed, Volkart Brothers.
Bedford s—173 cwts coffee, James Makintosh.

FOR DUNKIRK.

Cuba s—4,000 cwts linseed, Killick Nixon and Co; 1,999½ cwts rapeseed, Punnett and Co.

FOR TRIESTE.

Gwalior s—69 bales cotton, Bruel and Co.

FOR GENOA.

Royal Crown s—200 bales cotton, A. Blascheck and Co; 150 bales cotton, G Lockhart; 350 bales cotton, E Spinners; 400 cwts linseed, Volkart Brothers.
R. Rubatino s—100 tins iron rails, R. Tyabjee and Co; 100 bales cotton, Lang Moir and Co.
Lilburn Tower s—35 cwts turmeric, E L Moolchand.

FOR MARSEILLES.

Lilburn Tower s—35 cwts turmeric, E S Moolchund; 1,100 cwts wheat, D Bhanji.
Inehgarvie s—240 cwts wheat, Lang Moir and Co.

FOR HONGKONG.

Adowa s—125 bales cotton, P Toolseedas; 250 bales cotton, D Sassoon and Co.; 50 bales cotton, the Malakshemi Spinning Co.; 1 1 bales cotton, A S Mirza; 23 bales cotton, M Modlad; 130 cwts Persian raisin, Mahomed Aly; 63 bales twist, Narayan Cotton Mill; 78 cwts raisins, F Rahmatoolah; 200 bales cotton, E D Sassoon; 50 bales twist, R Cheetham and Co.
Venetia s—50 chests onions, H Lall; 12 chests opium, T Moolchand; 11 chests opium, C Ebram; 141 chests opium, E D Sassoon; 9 chests opium, F Ghansiandass; 17 chests opium, C Bomanji; 18 chests opium, T Peerbhoy; 90 chests opium, E D Sassoon; 5 chests opium, C Bomanji; 22 chests opium, E D Sassoon.

FOR SHANGHAI.

Venetia s—31 chests opium, G Kishnaji: 21 chests opium, G Kishnaji; 10 chests, opium F Ghausandass; 26 chests opium, H Rangapali; 90 chests opium, T Lucminarayan; 3 chests opium, M Bulkishandash; 32 chest opium, K Aatooram; 24 chests opium, C Vishmanatt; 10 chests opium, Y E Ezra! 300 chests opium, E D Sassoon; 45 chests opium, A Noorideen; 1 chest opium, N Y Abraham; 12 chests opium, K. Hurmookhrai; 5 chests opium, D Dwar Kabax; 180 chests opium, D Sassoon; 63½ chests opium A J David; 37 chests opium, E. J. Abraham; 23 chests opium, Tata and Co; 21 chests opium, B. Bhaichand; 2 chests opium, E. Nooridin; 14 chests, opium, M. D. Ezekei 34 chests, opium, Isac Ezra and Co; 75 chests opium, E D Sasson; 62 chests opium, opium D Sasson; 10 chests opium, Hurmookrai; 10 chests opium R. J. Peerbhia; 5 chests opium, Hurbilass; 4 chests opium, J. Sumirmul; 4 chests, opium R. Jugonatt.
Perulia s—203 cases opium, Mackenji

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 20.

Kirke, Capt., R. E., on duty, from Kirkee.
Slater, Lieut., R. E., on sick leave, from Kirkee.
Reid, Lieut., 20th Regt., on duty, from Deolali.
Roberts, Lieut., 14th Ben Lanc., on Med Cert., from Meean Meer.
Firth, Surg., on duty, from Meean Meer.
Evans, Capt., 1st D. Regt., from Lucknow.
Macmahon, Capt., 3rd Bo. L. I., on leave, from Poona.
Gerald, Col., 3rd Cav. Hyderabad Con., on duty, from Bolaram.
Guffins, Capt., 3rd Cav. Hyderabad Contingent., on duty, from Bolarum.

DEPARTURES.—MARCH 20.

Thompson, Lieut.-Col., Bengal Staff Corps, on retirement, to England.
Kirke, Capt., R.E., on duty, to Kirkee.
Slater, Lieut., R.E., on sick leave, to England.
Bruce, Vet. Surgn. Genl., on leave, from Khandalla.
Evans, Capt., 2nd D. Regt., on promotion, to England.
Mackenzie, Sub-Condr., A. G. office, on furlough on Medl. Cert., to England.
Cooper, Sub-Condr., on leave, on Medl. Cert., England.
Burroughs, Capt., 1st Lanc. Regt., on leave.
Macmahon, Capt., 3rd Bo. L. I., on leave, to Poona.
James, H. Lieut., Bl. Ord. Dept., on sick leave, to England.

BOMBAY VOLUNTEER RIFLE CORPS. REGIMENTAL ORDERS

By Lieut.-Col. the Hon. L. H. Bayley, Comdt., B. V. R. C.

Bombay, March 21.

The Regiment will parade for inspection by the Brigadier-General Commanding the District, this day, Saturday, the 21st inst. Fall in in front of the Gymkhana at 4-15 p.m. sharp. Red uniform with helmets, arms, and accoutrements to be worn. All members who are unable to attend must furnish a medical certificate or apply for leave. Members are reminded that the capitation cannot be drawn for those who are absent from the annual inspection parade. Recruits who have not received their red uniform are requested to be present in white. Special trams will leave Byculla, Grant-road, Girgaum, and Prince's Dock at 3-45 p.m., and Colaba at 4 p.m. punctually. All members who are at the above places at the time stated and all those met on the way will have their fares paid. Thirty round of blank ammunition will be issued per man before which all ball ammunition must be removed from the pouches.

By order,
A. H. ATKINSON, Captain,
Adjutant, B. V. R. C.

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NOTICE.

THE GUESTS invited to HIS EXCELLENCY the GOVERNOR'S EVENING PARTY at Malabar Point on SATURDAY, the 21st instant, are informed that the upper gate by Walkeshwar will be CLOSED, and all carriages will be required to take the lower road leading to Government House, Malabar Point.

F. H. SOUTER,
Commissioner of Police.

Bombay, 19th March, 1885.

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EUROPE.

BIRTH.

SQUIRES—February 22, at West Chiltington, Sussex England, the wife of the Rev. H. C. Squires, of a son.

BOMBAY.

DEATH.

MOOLLA—March 20, at Chandanwady, near Sonapore lane, Bai Jarbai, wife of Nasserwanji A. Bomonji Moolla, and daughter of Jalbhai Cawasji Dick, aged 24. Deeply regretted by relatives and friends. Funeral ceremony will commence at 8 o'clock this morning.

OTHER PRESIDENCY.

BIRTH.

HOGAN—March 11, at Ranikhet, the wife of Sub-Conductor E. Hogan, Commissariat Depart., of a daughter.

The Bombay Gazette

SATURDAY, MARCH 21, 1885.

MR. CROSS has promptly redeemed the promise which he made last session that this year he would in all probability ask the House of Commons to authorize the Secretary of State for India to raise a large loan in England for the purposes of railway extension. The House on Thursday night passed a resolution authorizing the raising of not more than ten millions sterling, Mr. Cross explaining that the loan will be issued in conformity with the recommendations of the Select Committee on Indian Railways. That is to say, the money thus raised will be appropriated to some of the purposes of schedule A, which includes thirty projects, of which some are already under construction. All of them are understood to be indispensable for protective or other urgent purposes, and it is contemplated by the scheme that about thirteen-and-a-half millions sterling shall be borrowed by the Government, and rather more than fourteen millions more by companies working with a guarantee of interest, in some cases permanent, in others for a limited term. It is part of the scheme of the Government of India that the whole of the outlay included in this schedule shall be spent in six years, or thereabouts, and this intention the Select Committee have fully endorsed. The promptitude with which the India Office have come forward with its proposals for a loan seems to show that there, even, the necessity of doing quickly whatever is to be done in this matter is recognized. "Seems to show" we say, for there are grounds for not speaking too confidently on the point. The negotiations for the construction of the Nagpore and Bengal line make no progress, although for months past Messrs. Hoar, Miller, and Co. have been patiently and persistently trying to agree with the India Office as to the terms on which the company shall be formed. Nor, since the earth-works of the Jhansi-Manickpore line—recently commenced as a famine relief work—were suspended, has that urgently required work been brought nearer to accomplishment, despite the request preferred to the Secretary of State long since for his sanction for its immediate commencement. We hear, also, that work on the two protective and productive lines connecting Behar and the North-West with Assam, which is held by the Government of India to be of primary importance in relieving some of the over-populated districts of Behar, is to be stopped. The aspect of affairs may quickly change for the better, as soon as the Secretary of State makes up his mind when and where to begin sanctioning advances under the loan authorized by the House of Commons. But in the meantime, and apart from any schemes that may be hereafter sanctioned, we believe that railway work will be very much curtailed this year, to the extent, it is said, of nine lakhs of rupees. The allotment, indeed, in the Budget does not exceed half a million sterling, and this is subject to deductions on account of work which has nothing to do with railway extension. One encouraging item of railway news is that the Bengal and North-Western line, which is built by a company on its own responsibility, receiving neither help nor guarantee from the Government, is doing well just now, and is already paying its way.

THE meeting of the Bombay Millowners' Association on Thursday resulted in a decision scarcely anticipated by those who had urged the millowners to be unanimous in agreeing to the adoption of short-time in the Bombay mills. We were able a week ago to adduce good reasons why unanimity was not to be counted upon, if no better proposal than one for a general reduction of the days of labour by eight days a month were laid before the meeting. That Mr. Cotton was able to persuade the meeting to come to a unanimous decision which has no essential analogy to that at which the meeting was formally invited to arrive by those who had convened it, was, no doubt, due to the strength of his case and to the skill with which he put it forward. The meeting decided, it is true, to close the mills for one day a week until December next, but whatever purpose the majority of those who voted for Mr. Cotton may have had in their minds that course was recommended to them not as a short-time measure, but rather as a measure of economy and of good mill administration. Mr. Cotton very plainly declared his hostility to working short-time as a means of curing depression in trade. He laid down the unassailable economical principle that wherever production is curtailed the cost of production must be increased, and from the general principle he descended to particular proofs based upon the experience of his own mills. When, therefore, he invited the meeting to agree to closing the mills on four days in the month, it was with no belief in the advantage of curtailing production, but with a desire for economy and efficiency. He asked the meeting to give a weekly holiday in good times as well as in bad, promising them that they would find in the long run that this would lead to economical production. In this proposal there was nothing conflicting with the maxims of a sound economy. The purpose appears to be to make labour more efficient, and in the end we believe that that will be its result. Never yet has continuous labour—or that approach to it which prevails in the Indian factories—been productive labour. The leaders of the French Revolution declared that when, having abolished the Christian sabbath, they decreed that each tenth day should be a day of rest from labour. The Bombay millowners have, for the most part unconsciously and designedly, taken what will ultimately prove a beneficent step. They will find that by making provision for a regular day of rest for their employés they have increased the efficiency and productiveness of labour. It is possible that for some time to come the only visible result of the change will be a slight reduction in the out-turn. But universal experience will be belied if in the end the six days' labour of the Indian factory operative do not yield a larger result than his seven days' labour has done hitherto. In that sense the modified measure of short-time resolved upon at Thursday's meeting will tend to an improvement of trade. There was no real necessity for any larger measure than this, except in the case of mills whose position could only be improved not by working short-time, but by ceasing to work altogether. No common understanding could save from disaster mills which, by the very conditions of their existence, are doomed to failure. It would perhaps have been an advantage if some one had pointed out at the meeting that there are mills in existence whose condition, depressed though it is, invites no sympathy—mills which were forced upon the investing public upon other than commercial pretexts, and with no other purpose than the profit of the promoter, no matter at whose expense that profit was to be gained. Mills forced into existence in response to no real demand from the market, but merely with the object of giving the profits of agency to the pushing promoter—others set up with antiquated machinery which are for that reason shut out from successful competition with mills well found in all that makes production cheap and efficient—mills of this order are foredoomed to have a hard time of it at such a juncture as this. But we know of no principle which demands that mills working upon a sounder basis should earn less rather than that these should lose less. There is no place in economics for sympathy, and when a commercial undertaking cannot by commercial success justify its existence it must follow out its manifest destiny. The present is a time of trial, and we can see no reason why the severity of the trial should be mitigated by measures condemned by economic laws. There is a law of commercial "selection" as well as one of natural selection, and in the struggle for existence the fittest will survive, not by divesting themselves of their advantages, but by using them. No artificial palliative, such as working short-time, would save concerns dependent for the prolongation of their existence upon the sympathy or the self-denial of others. For that reason we welcome the resolution of the Millowners' Association, which claims no other justification than can be found in the principles of a rational economy. The association, under the wise guidance of Mr. Cotton, have resisted the temptation that was put before them to violate those principles, and, apparently without premeditation on the part of most of them, they have resolved upon a course which we believe will tend to the permanent advantage of the mill industry in Bombay.

THE authorisation given by the French Government to the re-opening of negotiations by M. Patenôtre with the Chinese, gives fair promise of the early re-establishment of peace in the Farther East. Such a step would not be taken by M. Ferry, if he had not reason to understand that the Chinese would not now refuse to treat. Both parties by this time have learned how profitless and tedious are military operations spun out with a view to exhausting the patience of the enemy. The French have made but very indifferent progress in the process of intimidating the Chinese. Months after their easy acquisition of Kelung by a sudden attack, the Chinese were still in possession of positions in the immediate vicinity of that port. When the French reinforcements arrived, it took three days' fighting to dislodge the Chinese troops, and they have gained nothing worth mentioning by that success. Tamsui is still in the possession of the Chinese, and Formosa is still a Chinese island. In Tongking, indeed, the invaders have won a little more. By the help of the fresh troops sent out from Toulon, they have been able to take Langson, which was the cause of the renewal of the war. Being in possession of that strong town, the difficulty of keeping at bay the Chinese troops assembling continuously on the frontier of Tongking, has been greatly reduced, and there is some talk of marching into the Chinese territory and taking Canton from the land side. Possibly, the apprehension of some such blow has caused the Chinese to lend a favourable ear to the counsels which the British Government has continually addressed to the Tsungli-Yamen in favour of peace. If the wasteful and well-nigh purposeless hostilities prevailing in Chinese waters be now terminated, we may hope to see a considerable renewal of trade in that quarter; in the revival Bombay will certainly find a full share of advantage.

LORD DUFFERIN, as might have been anticipated, has promptly accepted the offer made by H. H. the Nizam, through his Minister, Nawab Salar Jung, to send a high official, the Nawab Mooneer-ool-Moolk, to Rawal Pindi. The object of this suggestion—accompanied as it was with a proffer of troops if the present complications result in hostilities—was frankly stated to be to put an end to the notion, apparently prevailing among the Russians, that if they came they would not be opposed by a united India. Such a pronouncement made by the leading Mussulman Native State is calculated to have an excellent effect on both sides of the frontier. The unhesitating and instant acceptance of the offer of open and active co-operation for the general weal against an insolent aggression, will of itself do much to knit India together in confidence and brotherhood. We hear that Sir Steuart Bayley, who is now at Hyderabad, has been invited there to examine the reforms in the administration of the State which have been instituted since the installation of the Nizam a twelvemonth ago. Sir Steuart is, like Lord Ripon, greatly pleased with the progress made in so short a time. Lord Randolph Churchill, who left Bombay for England by yesterday's mail-steamer, wrote, at the conclusion of his recent visit to Hyderabad, a very sympathetic letter, expressing his warm appreciation of the steady efforts of the new government to improve the administration and make it available for the prosperity of the country. Lord Randolph was greatly impressed with the sincerity and manliness of the Nizam, and the business habits, and ardour in the work of improvement displayed by the Minister and his secretaries.

WE understand that a number of Royal Engineer officers in India have been warned to prepare for setting out for Korti at an early date. It is stated that they are intended, not for the Suakim and Berber Railway, but for a projected railway from near the Cataracts at Assouan to Korti or thereabouts, and that the party will consist of about thirty officers and nearly a thousand men, collected from various railways in India. The report comes to us on good authority, but it points to a project of such large dimensions—the distance from Assouan to Korti being more than six hundred miles—that we give it under reserve, and with serious misgivings as to the wisdom of such an enterprise.

SIR LEPEL GRIFFIN AT RUTLAM.

(FROM OUR OWN CORRESPONDENT.)

RUTLAM, MARCH 18.

SIR LEPEL GRIFFIN and a large party of guests from Mhow and Indore visited Rutlam on the 16th and 17th inst., on an invitation from the Raja to witness the ceremony of laying the foundation-stone of the new hospital which His Highness is about to establish in this city. Sir Lepel Griffin was met on arrival by His Highness the Raja of Rutlam, Colonel Buller, the Political Agent, Pundit Syamjee Krishnavarma, the newly-appointed Dewan of the State, and some of the leading Sirdars. The morning of the 17th was spent in the distribution of prizes at the Central College and an inspection of the school buildings.

In the afternoon a durbar was held, when after a few prefatory remarks from the Dewan of the State, Sir Lepel Griffin addressed the assemblage as follows :—

Raja of Rutlam, Chiefs of Malwa, ladies, and gentlemen.—When your Highness invited me to preside at this interesting ceremony, I accepted at once and with sincere pleasure, for there can be no duty more grateful to the representative of the Viceroy in Central India than to do honour to a Prince who is, in the highest and best sense of the word, worthy of honour. Your Highness is a member of the illustrious Rajput Rathore family, which has ruled in portions of Central India and Rajputana through all historic times. But it is to your credit that you have not been content with the dignity which has descended to you from your forefathers, but have, since you took charge of this State, determined to add a new lustre to that dignity by a just and liberal administration, and by a sincere attempt to improve the condition of your people. The modesty and simplicity of your life, no less than the character of your rule, furnish a bright example to the Chiefs and people of Malwa. A great writer, whose golden words are for all time, has said—

> He is truly great who has great charity.
> He is truly great who is little in his own eyes and counteth for nothing all the heights of honour.
> He doth much who loveth much.
> He doth well who regardeth rather the common good than his own will.

These maxims are not always pleasant to follow, and the paths of self-indulgence may and do seem to many Princes preferable. But those who hope to win that happy immortality which is found in the love of their people will do well to remember them. I congratulate you on having secured the services of Pundit Shyamjee Krishnavarma as Dewan. This gentleman, who was, I believe, sent to Oxford by the liberality of the enlightened Chief of Cutch, has for several years been the assistant of my old friend and tutor, Professor Monier Williams. Besides taking a University degree, he has become a barrister-at-law, and is well known in England for accurate learning and liberal sentiments. I have no doubt that his services will be valuable in Rutlam. I rejoice to see native States utilizing in their administration young men of good birth and caste who have received the best education which England can give them, and whose influence will always, it may be hoped, be on the side of progress and good government. The Nawab of Junagarh has lately, with wise generosity, founded three travelling scholarships of the value of Rs. 2,000 each annually, for such of his subjects as may proceed to England to study for the liberal professions. His name, and that of the Rao of Kutch, should be held in honour by their countrymen, for they are attempting to solve the difficulty which has much perplexed the Government of India, of training in Europe Indian gentlemen of family and promise. The founding of an hospital in a native State is not in itself an event of much importance. But it is a work which in its example is fruitful of good; and I rejoice that in this part of India there is a gradual awakening among the Chiefs, who are beginning to understand that some portion of their wealth, which comes from the people, should equitably return to the people, in the form of public or charitable works. India is rapidly advancing in liberalism and civilization; everywhere the people, like plants that have been reared in darkness, are stretching to the light, which has at last reached them, and it will not do for the Princes to remain behind. Those of ancient birth and great possessions are the hereditary leaders of the people, and they must understand that rank and wealth have responsibilities which cannot be neglected with safety or with honour. There are some who say that the Rajas and Chiefs of India are useless, and that their armies are a danger to the Empire. This is not the belief of the Government of India, which has strengthened the Princes in every possible way, and has secured to them by treaty, and by the grant of the privilege of adoption, the perpetual enjoyment of their wealth and dignities. I firmly believe that the armies of native States may be a source of great strength to the Government, and I trust that the day may come when they will be utilized far more than they are at present, and that an opportunity may be afforded them of showing their spirit and courage side by side with the soldiers of the Queen. That they would eagerly accept such an opportunity no one who knows them can doubt; and even now we see their Highnesses the Nizam and the Begum of Bhopal, and many other Chiefs, offering their troops for service in the distant Soudan against the false Mahdi. We see how the British States of Canada and Australia have hastened to help England, and the native States of India, whose interests are identical with our own, are not less ready to join in an Imperial Federation of mutual and friendly service. Neither in the Soudan nor in Afghanistan is the reany cause for serious anxiety or alarm. England has not yet acquired the bad habit of counting her enemies, and when she puts her back against the door, there is no one in Asia or Africa who will open it. These wars and rumours of wars are rather an advantage than a loss to the Empire; and not their least good is that they demonstrate to the world the loyalty and good spirit of the Indian Princes, and prove that the British Government, which honestly strives to rule with forbearance, justice, and generosity, is founded upon the strong rock of the contentment of the Princes and people of India.

The foundation-stone was then laid by Sir Lepel Griffin, and after attar and pan had been distributed the assemblage broke up.

In the evening the city and palace were illuminated, and there was a display of fireworks in the Ram Bagh, followed by a dramatic performance in Hindustani. The guests were most hospitably entertained during their stay by His Highness the Raja, who spared no trouble in providing them with amusements.

DEPARTURE OF LORD RANDOLPH CHURCHILL.

LORD RANDOLPH CHURCHILL, after completing his cold weather tour through the principal parts of India, proceeded home yesterday by the P. and O. steamer Gwalior. Though his lordship came to this country with the avowed intention of enjoying some rest and quiet from his political labours, he endeavoured to turn his visit to account by learning all he could from various sources about India and its wants, and the aspirations of the educated classes of natives. It may be interesting to note that natives have been anxious to coach him up with their views regarding some of the important Indian questions, because in Lord Randolph they see the coming man of the Conservative party. Native journals have actually speculated on the course he would pursue regarding Indian matters, on the assumption that the leader of the Fourth Party was destined to fill the office of Prime Minister. His lordship having taken lunch at the Yacht Club proceeded, in company with Captain Hext, Director of Indian Marine, to the landing steps, where he was met by the Hon. Sir Jamsetjee Jejeebhoy. After having a short conversation with him Lord Randolph stepped into a steam launch that was in readiness for him, and went on board the mail-boat. The Hon. F. Forbes Adam, who came to the bunder a short time after his lordship's departure, went on board to see him off.

CONSECRATION OF ST. NICOLAS'S CHURCH.

THE consecration of St. Nicolas's Church, Prince's Dock, took place on Thursday evening, when a congregation who joined heartily in the service, filled the church, which was tastefully decorated for the occasion. The Lord Bishop of Bombay, attended by the Rev. F. Biscoe, who carried the pastoral staff, and the Rev. W. G. H. Ellison, conducted the service. The harbour chaplain having first asked his lordship in the name of the congregation to consecrate the building to the service of God, his lordship proceeded to offer up prayer at the altar, the chancel steps, and the baptismal font. The remainder of the service, which was choral throughout, consisted of a portion of scripture, psalms, hymns, and antiphons rendered by a well-trained choir, who filled the chancel. The ceremony concluded by the singing of a recessional hymn.

THE HEADMEN OF HINDOO CASTES.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—I have just read a passage in reference to the suit against Sir Munguldas Nathoobhoy which requires discussion. I am in no way concerned or interested in the matter. I do not care whether the father or the son wins the case. I am anxious to remove the incorrect impression made in the minds of European judges and lawyers in respect to the social position of Sethias of Hindoo castes. In the first instance, I must give full credit to the Hon. Mr. Justice Scott for his very correct observation, which is reported in your paper, as follows —"A man might be very poor, and yet he might hold a very high position in his caste." I also thank him for his frankness in asking the opinion of a native gentleman whom he thought to be an authority on the subject. At the same time, it is to be regretted that the opinion given by the Hon. Mr. Telang is misleading, and opposed in many cases to the existing state of things. It is a well-known fact tha caste organization is very complete in Gujarat, though the influence of the headman of a caste is much affected by education and British laws. The position of the headman or Seth of a caste is in many cases hereditary; the holder of the office is, in many cases, a descendant of an old respectable family who in point of wealth hold a very low position in the caste. The office is coveted by rich men, but the feeling of the caste in favour of the poor Seth is so strong that neither money nor influence can secure the headship to a rich man. There are many headmen among the Vanias and Shravaks of Gujarat whose yearly income ranges from Rs. 75 to 150. Money is no test of a man's position as the Sethia of his caste; and a poor man, say with a early income of Rs. 70 or Rs. 80, is, if he is the Sethia of his caste, held in high respect by the caste-people. I shall be glad to correct my opinion, which is based on facts collected by me on various occasions from different sources.

Poona, March 19.

A GUJARATI.

LOCAL SELF-GOVERNMENT IN POONA.

THE following letter has been sent by the secretaries of the Poona Sarvajanik Sabha, to Mr. Nugent, Secretary to Government, Revenue Department :—

We are directed to acknowledge the receipt of the Government Resolution in the Revenue Department No. 1347, dated the 14th ultimo, and in reply to submit the following observations, which we are to request you to be good enough to lay before His Excellency the Governor in Council for his favourable consideration.

2. While feeling thankful to Government for the consideration shown by it to the views of the Sabha and of other public bodies, and its desire to elevate the status of village officers, the Committee of the Sabha respectfully submit that in over-ruling the main contention of their first representation, the Resolution of Government leaves untouched the principle involved. This principle, briefly stated, was that patels and other village officers, while officiating as such, were paid servants of Government, and must be treated as salaried servants in the sense and spirit of the law, as fairly interpreted by the light of the liberal assurances given by Government in the Legislative Council, and that the number of such officiating village officers, added to other salaried officers nominated by Government, ought not to exceed a moiety of the total number of Government nominations, so as to leave free choice to Government to honour other classes by this mark of their confidence, and train them in responsible work. In view of this contention, the limit imposed by law having been exceeded in certain districts, it was pointed out that a re-adjustment of the proportion of official and non-official members in those instances was necessary, if the spirit of the law on the subject was to be followed in a fair and liberal sense. Possibly this point of view was not set forth with sufficient prominence in our first letter, and we are therefore directed by the Committee of the Sabha to submit this further representation.

3. In para 3 of the Resolution it is stated that the Committee of the Sabha propose to exclude the hereditary village headmen "from all participation in local affairs," and "thus to efface their influence at one blow," because if, as dominated by official dictation, they are unfit for nomination, they are *à fortiori* unfit for election. The Committee of the Sabha beg to point out that our letter did not propose such a wholesale exclusion of the hereditary village headmen from membership of the Local Boards, and that their unfitness for election does not follow as a necessary consequence of their exclusion from the list of Government nominations. What the Committee of the Sabha proposed was, that wherever the Governor in Council found it necessary to nominate any from among the class of village headmen, they should be, if they are officiating patels and kulkarnies, counted as part of the number of salaried servants of Government, whose proportion has been limited by law to one-fourth of the whole strength of the Board. Limiting their number in this way does not mean their total exclusion, and this limit, of course, only applies to their official nomination, and can have no place if they come in as elected members.

4. Having again carefully examined all the nominations hitherto made for the several Local Boards, the Committee of the Sabha are still of opinion that though the official nomination of these village officers was in no case necessary as a means of correcting the one-sidedness of the result of the rural elections (because no such one-sidedness was allowed by the good sense and discretion of rural constituencies, acting under the guidance of their leaders, to take place and to thus mar the general effect so creditable to their impartiality), the Governor in Council could have easily appointed one or more hereditary village officers, without in any way disturbing or exceeding the proportion fixed by the Act, if they had only reduced the strength of the other official nominees.

5. In illustration of the foregoing observations, we beg to refer prominently to the nominations to the District Local Board of Broach. It will be found that out of the seven nominated members, exclusive of the president, one is an assistant collector, one district deputy collector, one huzur deputy collector, and two revenue and two police patels. Now the Committee of the Sabha are humbly of opinion that the huzur deputy collector, who cannot be presumed in connection with his duties to have any intimate personal knowledge of the district or of any part of it, could have been safely excluded, and his place supplied by the nomination of a police or revenue patel. The same remark holds good, with some necessary modifications, as to the nomination of chief constables in the various Taluka Boards, seeing that the experience and personal knowledge of the mamladar of the taluka, who is the chief executive officer in his charge, does not require to be supplemented by that of an officer of such a subordinate position as the chief constable necessarily occupies. The same remark applies to officers of the Educational and P. W. Departments who have been nominated, to the several Taluk Boards in the Surat district, and to the District Boards of Ahmednuggur and Nasik, when a special section in the Act, which provides for securing their attendance and advice, evidently implies that they need not have been included among the nominees. The case of Chaurasi Taluka Local Board of the Surat district very clearly illustrates the point. In that Taluka Board among the nine nominated members, exclusive of the president, there are the mamledar, the chief constable, the deputy educational inspector, and the assistant engineer, while there are three patels and only two independent members. According to section 5, five out of these nine nominated members must be independent; members and if the police, educational, and P. W. officers had not been nominated, Government would have been able to include the three patels in the salaried proportion, and fulfil the requirements of the section. In the same way in the case of the Ahmednuggur and Nasik District Boards, Government had a splendid opportunity of appointing three village headmen to the District Boards, and thus to take a practical step "to restore their leadership and direct it in a new sense to the management of local affairs;" and the Committee of the Sabha have no doubt that in each of those two districts three such persons could have been found. But the Committee of the Sabha regret to have to observe that the three seats have in both cases been bestowed upon the huzur deputy collector in Nasik, the deputy sanitary commissioner, the divisional educational inspector, and the district executive engineer.

6. In para. 3 of the Resolution Government admi the truth of the Sabha's statement that the village head-men no longer occupy the same honoured position, and do not enjoy the same influence which they once did in their villages; but their nomination to the local boards is justified as a means "of restoring their leadership and directing it in a new sense to the management of local affairs." The Committee of the Sabha have given their most earnest consideration to this argument, and respectfully beg to plead their inability to see its force or applicability to the case under notice. It will be conceded that the influence of these village headmen as a general rule is wholly confined to their respective villages, and if the Legislature had provided for the formation of village unions or boards, the argument set forth above would have held good. Outside his own village a person belonging to this class occupies no vantage ground based upon his position as a village headman. The Committee of the Sabha beg to observe further that the village committee no longer form "the little strongholds of local independence," as the centralization of all the constantly multiplying functions of the executive has effectually destroyed those those strongholds as well as the influence of their traditional headmen in all local affairs. Their proportionate representation among the nominated members, as defined by the spirit, if not the letter, of the law, and not their total exclusion, is what the Sabha has asked for all along. Moreover, it will not be difficult to show that among other measures, the operation of the very law which is supposed to secure to them their hereditary lands and allowances has had the effect of transforming village officers into a condition of the most complete subserviency to the district and taluka officers of the central Government. And as to their being independent agents or effective representatives of the rate-payers, the Committee of the Sabha feel themselves unable to admit; for the strength of official discipline seems to be so overwhelming as to impose even upon the district officers the necessity of acquiescing in the measures proposed by their superiors, and of witholding expression of their own adverse opinions. If official proof were wanted of this well-known fact, the same is amply afforded in some of the confidential papers published in a Blue Book in 1883, wherein several district officers disburdened their minds, confidentially of course, as regards their own real position in relation to the practical administration of these same local funds. It therefore requires no further argument to prove that such a discipline must naturally have, as it practically has, a more overpowering effect on the independent action of the village officers, and that their presence on the Local Boards, especially when nominated by Government, will necessarily have the effect of securing so many more votes to the side the official president may take in the administration of the district local funds. And especially a District Local Board so constituted, that is, with a standing official majority, will only ensure a continuation of the old state of things, and effectually frustrate the chief object of the new legislation for local self-government.

7. The Committee of the Sabha therefore most respectfully request that Government may be pleased to issue such orders as may remove the inequality of interest represented in certain District and Taluka Boards as recently constituted contrary to the spiritof the law, and to take precautions against its recurrence in future.

TELEGRAMS.

THE DURBAR AT RAWAL PINDI.

DEPARTURE OF NAWAB MOONEER-OOL-MOOLK.

(FROM OUR OWN CORRESPONDENT.)

HYDERABAD, MARCH 20.

The Government of India has accepted the offer contained in the letter which H. E. Salar Jung wrote to the Viceroy by command of the Nizam,, offering to send the Nawab Mooneer-ool-Moolk to represent His Highness at Rawal Pindi as an evidence of his desire to do all that is in his former to resist Russian aggression.

Nawab Mooneer-ool-Moolk, accompanied by Major Percy Gough, Military Secretary, Afsar Jung, A. D. C. to the Nizam, Mr. Furdoonjee Jamshedjee, and Dr. Yousuff Ali, leaves here to-morrow morning for Rawal Pindi as the representative of the Nizam at the forthcoming Durbar.

At Rawal Pindi the Nawab Mooneer-ool-Moolk will be received with due honours as the representative of the Nizam.

A few troops were also to have accompanied him, but owing to the short notice and limited space in the camp this cannot be done.

The Nawab and staff reach Bombay on Sunday, stay there a day, and leave next day.

As representing the Nizam, he will probably be accorded a fitting reception everywhere.

(FROM OUR OWN CORRESPONDENT.)

LAHORE, MARCH 20.

The Ameer arrived at Jelallabad on the 18th. General Gordon proceeds to Ali Musjid to meet him. From Peshawar troops march out to Jumrood to escort His Highness into Peshawar. He arrives in Rawal Pindi on the 27th; the Viceroy arrives the following day. On 30th there will be a grand durbar, on the 31st a grand review, to be followed by three days negotiations; then a final grand review, and breaking up of the camp by the 4th April.

Sir Charles Aitchison leaves Lahore for Rawal Pindi on the 24th March.

THE PUNJAB COMMISSION.

Mr. Roe, Divisional Judge of Lahore, officiates as Judge of the Chief Court, Lohore, and is succeeded by Colonel Riddell, District Judge of Amritsur.

SIR F. ROBERTS.

Sir Frederick and Lady Roberts passed through Lahore on a visit to Mooltan.

GENERAL HARDINGE.

General Hardinge and Staff arrive this evening, and stay for a few days.

SIR STEUART BAYLEY AT HYDERABAD.

(FROM OUR OWN CORRESPONDENT.)

HYDERABAD, MARCH 20.

The Hon. Sir Steuart and Lady Bayley arrived here on Tuesday evening, and leave to-morrow morning.

I learn that the Nawab Salar Jung had invited Sir Steuart to visit Hyderabad and examine the reforms in administration lately instituted. Sir Steuart, I am informed, has expressed himself pleased with what has been done.

THE VOLUNTEER MOVEMENT IN MADRAS.

(FROM OUR OWN CORRESPONDENT.)

MADRAS, MARCH 20.

In a letter to the local papers Mr. J. H. Garstin, . S. I., Member of the Madras Revenue Board, ppeals to all European and Eurasian residents to nrol themselves as volunteers. If they can spare he time for drill they should join the men of the resent corps of volunteers; otherwise they should end in their names to him as willing to join a orps of volunteer riflemen, and he will ask Gov- nment to make arrangements.

The *Madras Mail* says General Roberts favours he formation of a corps of this description, and it eceives support from the local press.

Thirty Eurasian recruits in one section of Madras have just joined the Madras Volunteer Guards, and many are anxious to form another battery of artillery volunteers.

THE DISTRICT CHARITABLE SOCIETY FRAUDS.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 20.

The trial of Charles Palmer, auditor of the District Charitable Society—who is charged with abetment of criminal breach of trust as a public servant, and with cheating—closed to-day. The jury not being able to agree were discharged. The question whether he is to be retried will be decided to-morrow.

GAZETTE NOTIFICATIONS.

The Governor-General in Council is pleased to direct that His Excellency's Council shall assemble at Rawal Pindi, in the Jurisdiction of the Lieutenant-Governor of the Punjab.

Mr. W. B. Jones is permitted to resign the Bengal Civil Service. Mr. C. H. Crosthwaite, officiating Chief Commissioner of the Central Provinces, is confirmed in that appointment from the 27th January.

Mr. R. J. Crosthwaite is to be Judicial Commissioner of the Central Provinces.

Deputy Surgeon-General B. Simpson, Inspector-General of Civil Hospitals, is to be Surgeon-General and Sanitary Commissioner with the Government of India Deputy Surgeon-General A. Covie is to be Inspector-General of Hospitals.

Surgeon-General J. M. Cunningham, Sanitary Commissioner with the Government of India, who is retiring, has been warmly thanked in the *Gazette of India* for his long and distinguished services.

The Hon. G. C. Paul resumed charge of the office of Advocate-General of Bengal from Mr. Phillips on the 16th March.

Mr. R. Whittall, Deputy Conservator in the Central Provinces has been appointed to act as Inspector-General of Forests and Working Plans.

During the absence of the Governor-General in Council from Calcutta the Assistant Secretary in the Military Department in the Presidency will have charge of that portion of the Revenue and Agricultural Department which will be left in Calcutta.

Baboo Preonath Dutt, being temporarily transferred to the office of the Comptroller of Indian Treasuries, made over charge of his duties as Chief Superintendent in the office of the Comptroller and Auditor General, and assumed charge of his duties in the office of Comptroller of Indian Treasuries.

Mr. H. Clogstoun is to officiate as Accountant-General, second class; Mr. Jacob as Accountant-General, third class.

Mr. A. Cox will officiate as enrolled officer, second class; Mr. Barrow as enrolled officer, third class; Mr. Groves as enrolled officer, fourth class; Mr. Chapman as enrolled officer, fifth class.

Logan is appointed to officiate as Accountant-General in the Punjab, and Deputy Commissioner of Paper Currency, Lahore Circle, *vice* Mr. T. Rawlins, appointed officiating Accountant-General, Bombay.

Colonel Trail, Examiner of Public Works accounts, is appointed to officiate as Accountant-General, Public Works Department, and Deputy Secretary to the Government of India, Public Works Department, during the absence of Colonel Filgate.

Captain Christie is appointed to officiate as Examiner of Public Works Accounts during the absence Colonel Trail.

Colonel Brownlow, Inspector-General of Irrigation and Deputy Secretary to the Government of India, Public Works Department, is appointed to officiate as Secretary to the Government of India in the Public Works Department during the absence of Colonel Trevor. Colonel Home, Chief Engineer and Joint Secretary to the Government of the Punjab, Irrigation Department, will officiate as Inspector-General of Irrigation and deputy Secretary to the Government of India, *vice* Colonel Brownlow.

Mr. T. Knight, Executive Engineer, second grade, Central India, is promoted to the first grade.

[REUTER'S TELEGRAM.]

THE BRITISH RECONNAISSANCE FROM SUAKIM.

SUAKIM, MARCH 19.

After the reconnaissance made yesterday by the British troops in the direction of Hasheen, where the enemy was discovered to be assembled in strong force, the troops returned to camp.

SIR EVELYN WOOD.

KORTI, MARCH 19.

Sir Evelyn Wood will command the troops between Merawi and Dongola.

THE ARMY ESTIMATES.

LONDON, MARCH 20.

The Army Estimates amount to £17,375,000, showing an increase over the preceding year of £1,125,000, not including the Nile and Suakim expeditions.

THE INDIAN RAILWAY LOAN.

LONDON, MARCH 20.

The House of Commons last evening agreed to a resolution urging the expediency of authorising the Secretary of State for India to raise in the United Kingdom not more than ten millions sterling for the Indian Government on the security of Indian revenues. Mr. Cross explained that a loan will be issued in conformity with the recommendation of last year's Committee in favour of railway extension in India.

FRANCE AND CHINA.

SHANGHAI, MARCH 19.

M. Patenôtre has been authorized by the French Government to re-open negotiations with China.

THE TROOPSHIP CROCODILE.

ISMAILIA, MARCH 19.

H. M. Troopship Crocodile passed through the Canal, outward bound, to-day.

STEAMER MOVEMENTS.

LIVERPOOL, MARCH 19.

The Clan Line steamer Clan Matheson left here for Colombo, Madras, and Calcutta this afternoon.

LONDON, MARCH 19.

The B. I. S. N. Co.'s steamer India left here for Calcutta, Madras, and Colombo yesterday evening.

COLOMBO, MARCH 20.

The Austro-Hungarian Lloyd's S. N. Co.'s s.s. Elektra, from Hongkong, left here for Bombay yesterday evening.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 19.

The Liverpool Cotton market closed firmer. Surats firm.

The London Cotton market has been firm.

Good Fair Dhollera	4 11-16d.

The Manchester market has been firm.

4 per cent. Rupee Paper	75¾
4½ ,, ,,	77¾
3 ,, Consols for account	98⅝
3½ ,, Sterling Loan	98
4½ ,, French Rentes	110¼
Bar Silver	49 3-16

The Bank of England returns for the week ending yesterday show the following results:—

Reserve of notes and gold and silver coin in the banking department combined £18,300,000, increase £900,000.

Bills discounted £22,700,000, decrease £600,000.

Bullion, total amount in banking and issue department combined £25,900,000, increase £700,000.

The proportion of the reserve to the liabilities is 49 per cent.

Arrival.—Cotherstone.

THERMOMETER READINGS.

THURSDAY, NIGHT, March 19.

10 p.m.	75·4

FRIDAY, March 20.

6 a.m.	74·4
10 a.m.	80·8
2 p.m.	81·5
4 p.m.	82·0

COMING EVENTS.

TO-DAY.

Annual Inspection, Bombay Volunteers, 5 p.m.
Band, Marine Battalion, Apollo-bunder, 6 p.m.
Gaiety Theatre, native play, 9 p.m.

Mar. 23.—Horse Show at Ahmedabad.
,, 26.—Farewell dinner to H. E. Sir James Fergusson at Byculla Club.
,, 27.—Departure of H. E. the Governor for England.
,, 31.—Arrival of Lord Reay by P. and O. s. s. Rosetta.
April 3.—Departure of T. R. H. the Duke and Duchess of Connaught for England.
,, 9.—Annual Examination, School of Art.

THE I. M. S. Clive arrived in Bombay from Suakim yesterday with Major Moberley and Captain Burroughs as passengers. Having landed General Hudson and staff, she sailed from Suakim on the 6th inst, and on her way to Bombay called at Aden on the 13th.

WE hear that one of the three men injured in the accident to the train conveying the 18th Royal Irish to the camp at Pindi has since died. Captain Symonds was also injured.

THE hearing of the long-pending suit in which Jugmohundas Munguldas, the youngest son of Sir Munguldas Nathoobhoy, claims a partition of the ancestral property alleged to be in the hands of his father terminated at the High Court yesterday. Mr. Justice Scott reserved his decision, which he intends to deliver as soon as he can, perhaps before the Easter holidays.

THE *Indian Daily News* says:—The *Bombay Gazette* publishes a very well-executed design for the new Municipal Buildings, Bombay. The author of the successful and accepted design is Mr. Chisholm, of Madras. The proposed building will undoubtedly be a splendid addition to the many handsome public edifices that adorn the Western city." The *Madras Times* says:—"The *Bombay Gazette* of last Saturday contained an illustration of the front elevation of the proposed Municipal Hall. It strikes one as resembling in style our Senate House in Madras, but of course the Bombay building is to be a larger and more elaborate structure."

IN addition to the orders recently issued, suspending transfers to the Army Reserve from certain regiments in India, orders have now been given stopping discharges or transfers to the Army Reserve from all corps and batteries serving in India. Several large parties of time-expired men, &c., who have already left for the port of embarkation, have been recalled, and ordered to rejoin their regiments.

A TELEGRAM from Peshawur states that the Ameer left Kabul on the 12th instant for Butkhak, on his way to India, and was probably at Gundamuk on the 17th. This should have brought him to Jelallabad on the 19th, where he had arranged to pass the Mahomedan fast, the Naoroz, leaving again on the 21st, and thus reaching Lundi Kotal on the 25th. His Highness will probably be met by the Commissioner and Khyber Political Officer, with a regiment of cavalry, at Torkhum, the boundary beyond Lundikhana, and march on the 26th to Jumrood and next day to Peshawur. But it is possible that he may not halt at Jelallabad so long as proposed, and thus arrive at Peshawur a day earlier. His Highness is accompanied by a retinue of tribal chiefs and an escort of horse and foot 1,200 strong.

THE Lahore paper writes:—Our suggestion that the Volunteers should be represented at the Rawal Pindi Assemblage was warmly supported by His Honour the Lieutenant-Governor of the Punjab, and has been adopted by the Government of India. The 1st and 3rd Punjab Volunteers have been invited to be present, provided they can muster at least 300 men; and there will be no difficulty in getting this number together, in spite of all volunteers connected with the railways being so much occupied with the press of traffic. It is to be hoped the Cadet Companies will not be unrepresented. There is an excellent Cadet Company connected with the 1st Punjab Volunteer Rifle Corps at Lahore, and another at Murree, from which a picked company of, say, 80 lads could be made up. The sight of even our school-boys under arms should show the Amir that the old martial spirit has not yet died out."

THE increase of 200 men per battalion which has been sanctioned in the case of the five Goorkha and three Assam regiments now borne on the strength of the Indian Army will, if possible, be made during the present recruiting season, which is just commencing so far as Nepal is concerned. The idea is, it is believed, to add 25 men to each of the eight companies which now go to form a regiment. The company would then be 125 strong, while the total of natives of all ranks in each regiment would rise to 1,112, the present strength being 912. Multiplying this out, and allowing for gaps in the ranks, we may say broadly that we shall in future have 8,800 Goorkhas under arms, soldiers equal to any work and capable of holding their own against any enemy they are likely to be called upon to meet. "What General Officer in India," asks the *Pioneer*, "would not be proud to command a Goorkha Division 5,000 strong, such as could be put into the field in case of an emergency? As a special case, we should like to see at least two more British officers added to each of the eight regiments, for a company over 100 strong needs skilful handling both on the parade-ground and in the field."

IT is rather an old joke that the ticket-of-leave man sometimes speaks mysteriously to friends who know not his antecedents, of the days when he "wore Her Majesty's uniform. The audaciousness of this hyperbole, says an up-country paper, was surpassed the other day when a traveller claimed the hospitality of a Deputy Commissioner, on the score of his having recently been "putting up" with a common acquaintance—the Superintendent of the Central Jail. It was not until after his guest was gone that the Deputy Commissioner discovered he had been entertaining a European vagrant fresh from the workhouse.

THERE is a cool impudence about the Madras thief that fortunately does not characterise his Bombay confrere. When the Governor, or the Governor's wife, is travelling, one would think the Railway Police would be extra wideawake. But a report from Madras states that Miss Moxon, who accompanied Mrs. Grant Duff from Madras to Mettapolliam by the evening mail of the 9th instant, was robbed of a leather bag containing a gold watch and chain, three other valuable articles of jewellery, and currency notes to the value of Rs. 80. It was only a few weeks ago that one of the judges of the Madras High Court was relieved of a very large sum.

THACKER'S well-known "Bengal Directory" appears this year under the new title of "The Indian Directory." From this it will be seen that an attempt is being made to enlarge its scope. Some idea of its usefulness can be formed when we say that it is an improvement upon last year's issue. In the Mofussil Directory that is incorporated in it, every district and principal town in British and Foreign India, and every native State, is included. A separate directory of each of the cities of Bombay and Madras is also given. It would be bewildering to give any idea of its contents, but it is sufficient to say that, as far as we can see, no information that may be required by the official, the commercial, or the professional man is wanting. So comprehensive a work ought to be on every office table. We have also to acknowledge the receipt of another work of a somewhat similar nature, but somewhat more so comprehensive in its character. It is Street's Indian and Colonial Mercantile Directory. In these days of active competition it is so necessary for commercial men to keep abreast of the times that a work of this kind supplies a real want. But to be really useful it has to be complete, and Messrs. Street have evidently tried their utmost to make it so. In addition to the trade returns, tariffs, populations, etc., the volume contains full particulars of the steam and other communications with the various places treated of. The leading merchants and traders of every class, and all engaged in commerce, are enumerated as fully as may be expected. Details of the principal products of various countries, as well as tables of local weights and measures, also find room in it. Maps specially prepared for the work add to the usefulness of the volume. It ought to find a ready sale among commercial men.

A LONDON correspondent writes to an up-country paper:—We have so many troubles on hand just now—the Soudan, Egypt, Central Asia, votes of censure, dynamite scares and prosecutions, Irish irreconcileables, clotures, Conservative unreadiness, and the like—that we are in danger of overlooking our little trouble in Bechuanaland. Recent telegrams from the scene of action show that affairs are not going on as smoothly there as could be wished. We learn that Sir Charles Warren is massing his troops at Vryburg, which will be his base of operations. He has proclaimed a military administration in Stellaland, and has placed Mr. Van Nickerk and Commandant Celliers under arrest on a charge of complicity in the murder of Dr. Honey. He has also requested the Transvaal Government to prevent the passage of unauthorised persons across the frontier. The Transvaal Government are said to be acting in co-operation with Sir Charles Warren, but great excitement prevails in Pretoria. It is stated that Dinizulu, the puppet King of Zululand, now denies all knowledge of, or complicity in, Herr Einwald's pretensions. It will be remembered that the German traveller secured from Dinizulu the cession of a large tract of territory for the price of a musical box and a "square" meal. Dinizulu's repudiation of the contract would appear to imply that he has now broken the one and digested the other.

AN heir has recently been born to the Raja of Bastar. In accordance with an ancient custom the safe delivery of the princess consort has been celebrated by a general gaol-delivery.

THE Government have accepted the services of a company of the Liverpool Volunteer Engineers, in addition to those of Newcastle and Durham, to augment the railway corps at Suakim.

IT has been decided to abolish the local rank of Surgeon-General conferred on the administrative Medical Officers of Bengal, the N.-W. P., and the Punjab, and to alter their designation to Inspectors-General of Civil Hospitals.

THE Navy estimates have appeared. They show how little trust can be placed on the resolutions ofthe Board of Admiralty. The net increase for 1885-86, at a time when we are in a grave crisis, is only £1,210,730—that is to say, one-fifth of the promised £5,525,000 extra vote is added to this year's estimate, and everything else remains as it was.

FINANCIAL STATEMENT, 1885-86.

PRELIMINARY.

1. THE Financial Statement for the ensuing year will present but little of special attraction so far as any new development of our fiscal system is concerned. But on the other hand, to those who have followed with attention the course of Indian finance during the last few years, the year 1885-86 will prove of much interest. As being the fourth year in which a Budget has been framed on the basis of the anticipations embodied in the reforms which culminated in 1882-83, it enables us, when viewed with the three years preceding it, to judge what, in the presence of considerable difficulties and apart from extraordinary emergencies, the outcome of the measures taken in 1882-83 may, on the whole, be said to have been. In a later part of this Statement I shall have occasion to go at greater length into this subject; but this much may be said in these preliminary remarks, that, in my judgment, we now may assume that, very exceptional circumstances apart, the expectations of my predecessors, who believed that the normal and healthy increase of revenues would be found to balance the ordinary expenditure, and in that confidence abolished the import duties and lowered the salt tax, have been fulfilled. In the course of this Statement we shall find that the three years 1882-83, 1883-84, 1884-85 have between them, if we take in the case of the two former years the Accounts, and, in the latter year, the Revised Estimates, given us a surplus of revenue over expediture of about £1,378,000; that although in any one year its surplus may be abnormally large, or in the succeeding year there may be even some apparent deficit, these are variations largely attributable to irregularities of Land Revenue collection incidental to our fiscal administration, which in no way necessarily indicate uncertainty or irregularity in our sources of receipt, when viewed as a whole; that we can sustain such severe losses as a partial failure of the opium crop, a temporary stagnation of the railway traffic, arising from dullness in our wheat trade, or a serious falling off in our Customs duties, or that we can provide for unforeseen expenditure, such as payments necessitated on an excessive opium crop may produce, but that these losses or requirements leave us, as they found us, with our resources unimpaired, and without any causes of anxiety as to our capability in the future of meeting similar emergent demands. This much will be seen on the brighter side of the subject. On the other, however, attention will be drawn to the consequences of depression in trade, and of a further depreciation in the value of silver. It will be noted that for the first time in our financial history we have been compelled to adopt a rate of exchange no higher than 1s. 7d., and if we have not had to add to our estimates the corresponding sum of £440,000 as a gross increase to our loss by exchange, it is only because there will be, for reasons to be presently explained, a very considerable decrease this year in the Secretary of State's Bills, which enables us to show in 1885-86 an apparent economy under the head of exchange; an economy, however, which must not be taken as indicating any real corresponding improvement. As far as the future is concerned, little or no ground will be found to exist for allaying our apprehensions: and this at a time when we have embarked upon extensive and costly measures for the improvement and development of our communications, and when the course of events beyond our frontiers is raising questions which seem likely to disturb, more or less seriously, the calculations of those who are charged with the financial administration of this country. While, therefore, it will probably be conceded that the measures of reform which I have alluded to have been fully justified by the experience acquired since their introduction, it will possibly be questioned whether the status which they established will prove sufficient in view of the further trials which seem to be awaiting us, and of the necessities of our situation, whether connected with the state of our currency, or with the measures necessary for the development and protection of the country. The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired. I hope, in the course of this Statement, so to handle the material before me as to illustrate and to demonstrate the appositeness of the preceding remarks, and to make clear to any one who reads it with moderate attention, what our resources during the three years which it treats of have been, or are likely to be; how far they are capable of meeting the calls which in ordinary course experience shows we must expect; and whether, in view of the further obligations we have undertaken, or which the fall in silver or other circumstances are forcing upon us, our resources may be expected to prove as sufficient in the years immediately ensuing, as in the three years which it will be the business of this Statement to review.

THE ACCOUNTS OF 1883-84.

	£
Revenue	71,727,421
Expenditure	70,339,925
Surplus	1,387,496

2. The appropriation audit report, published in the *Gazette of India* of 14th March 1885, gives in great detail the explanations necessary to arrive at a full understanding of the surplus here exhibited; but as the surplus of the Budget Estimate for that year was taken at £457,000 and that of the Revised Estimate at £271,400 only, it is desirable to add a few remarks explanatory of the great difference between the actual surplus and the several forecasts above enumerated. There was an increase of £1,595,300 under the principal heads of revenue, of which the main item was Land Revenue, about £569,200. This sum was collected in Burmah, Madras, and Bombay in 1883-84, greatly in advance even of the estimates of January and February 1884, at the end of the year, and in ordinary course would have fallen into 1884-85 (an incident, as will be presently seen, which however favourable to the surplus of 1883-84, has mainly contributed to bring about a deficit in the Revised Estimates of 1884-85). The Opium revenue was £356,500 better than the estimate, and owing to the very short crop of the year, there was a decrease of £310,600 on Expenditure. Excise, Stamps, and Forest revenue, between them, were better by £439,000 than the estimates. Post Office, Telegraph, and Mint gave an improvement of £58,500 owing to short expenditure on capital account of telegraphs, and the absorbtion of copper coin bringing a large gain to the Treasury. Under Miscellaneous an arrear of £130,000 was paid on account of interest from the Bombay Port Trust. Productive Public Works showed a better revenue account by £687,400, due to the prosperous trade of the year, which, however favourable circumstances may have been, it would have been obviously imprudent fully to take credit for in the estimates. Under Public Works not classed as Productive there was a gain of £362,500, arising from the transfer of certain Provincial Railways in Bengal and in the North-Western Provinces from Ordinary to Productive, and the per contra transfer of Madras Harbour Works from Productive to Ordinary. The sum of £325,000, which in the Revised Estimates, as explained in my Budget Statement for last year, was written off against revenue by a credit to capital, being the loss in past years on the Indus Flotilla of the Sindh, Punjab, and Delhi Railway, and which balanced the gain above mentioned, has been since removed from the Revenue Account under instructions from the Secretary of State, thereby relieving the estimates of 1883-84 of that charge. Under Military Estimates there was a saving of £178,600; but, as a million sterling was paid to the English War Office on account of arrears of non-effective charges, the real saving was converted into an excess charge of £821,400, while the exchange rose to £290,700 above the estimates, as the Secretary of State took the occasion of a favourable market to increase the number of bills drawn by him. These explanations cover, generally, the increase of the surplus shown in the Accounts over that exhibited in the Budget and the Revised Estimates. The difference between the Budget Estimate and the Accounts requires perhaps less explanation; but if it is asked why the Revised Estimates, made at a date comparatively late, and but shortly before the close of the year, were so wide of the mark, the answer is to be found in the accelerated payment of £569,200 Land Revenue above mentioned; and in the orders of the Secretary of State under which, after the close of 1884-85, £325,000 on the account of the Indus Flotilla were removed from the debit to Revenue.

REVISED ESTIMATES, 1884-85.

3. The Budget and Revised Estimates for 1884-85 are as follows:—

	Budget Estimates. £		Revised Estimates. £
Total Revenue	70,560,400		69,991,200
Total Expenditure..	70,241,100		70,707,400
Surplus..	319,300	Deficit..	716,200

4. The past year, so far as can be seen on the Revised Estimates and until its accounts are finally closed, has presented us, not with the surplus of £319,300, but with a deficit of £716,200.

5. It has been already mentioned that the unexpected payment in March 1884 of Land Revenue amounting to £569,200 swelled the surplus of 1883-84 to the prejudice of the ensuing year, and that the calculations on which the estimates of 1884-85 were framed have been thrown out to this extent; an extent, approximating to the deficit on the Revised Estimates of that year. Before the year closes considerable further expenditure will have to be incurred on account of the proposed Camp to be formed at Rawal Pindi for the reception of the Amir of Kabul; and we have provided for this in our Revised Estimates.

6. Apart from this, however, to those who have watched the course of trade during the past year, it will be matter of little surprise that the small surplus of the Budget was not realised. There have been several causes contributant towards this result. They may be grouped under the two main heads of "Trade" and "Revenue and Expenditure." Under the first fall the exports of wheat, and consequently the railway earnings; and the exports of rice, and consequently the Customs duties. Under the latter fall Land Revenue and Opium. The combination of a good harvest in England, and of large stocks in America, depressed the price of wheat during the later part of the year 1884; and early in the second half of the calendar year it became obvious that the export trade in wheat, which during the last two years had been continually increasing, must suffer a temporary re-action. The rice trade had begun to show signs of depression since the commencement of 1884, and never recovered itself during the financial year. I have given, in a later part of this Statement, figures indicating the comparative fall in prices and in the export of wheat and rice, but at present I confine myself to dealing with the financial results which have been brought about by these causes. They may be briefly summed up as follows in a comparative form:—

I.—CUSTOMS.

	£
Budget Estimate	1,289,500
Revised Estimate	1,030,000
Less	259,500

II.—PRODUCTIVE RAILWAYS.

	Budget Estimate, 1884-85. £	Revised Estimate, 1884-85. £	Budget Estimate, 1885-86. £
State Railways.			
Net Revenue	1,454,200	1,383,300	1,571,200
Interest	1,425,500	1,409,400	1,515,300
Net Gain..	28,700	—26,100	55,900
East Indian Railway.			
Net Revenue less Surplus Profits	2,797,700	2,378,90	2,723,700
Interest and Annuity..	1,718,100	1,716,800	1,729,200
Net Gain...	1,079,600	662,100	994,500
Eastern Bengal Railway.			
Net Revenue	230,000	260,000	317,500
Interest and Annuity..	101,800	99,700	234,300
Net Gain..	128,200	160,300	83,200
Guaranteed Railways.			
Net Revenue	3,613,000	3,374,000	3,360,000
Interest and Profits ...	3,770,260	3,717,500	3,725,400
Net Loss ...	157,260	343,500	365,400
Net Gain to State ...	1,079,240	452,800	768,200

7. We have here a total decrease in the Revised, as compared with the Budget Estimate, of £885,940. This loss is wholly derived from the depression in trade, which could not be foreseen at the time of the Budget. The East Indian Railway gross earnings were £580,000 short of the Budget; those of the Rajputana-Malwa State Railway, £47,500; of the guaranteed lines the Oudh and Rohilkhand Railway Revised Estimate of net receipts is £175,000, against a Budget Estimate of £250,000; the Sindh, Punjab, and Delhi gives £390,000 Revised Estimate, against an estimate on the Budget of £480,000. To the direct losses on the State Railways must be added a temporary decrease in Land Revenue in Madras and in Bombay, brought about by suspension of revenue in certain districts of those Provinces, owing to partial failure of the rains in 1884. These sums are severally estimated at £271,600 for Madras, and £72,300 for Bombay. Credit has been taken for them in 1885-86; but as, on the one hand, the year 1884-85 was mulcted of about £569,200, by which, as above explained, the year antecedent benefited, so on the other, it has been obliged to resign to the succeeding year, 1885-86, the above amount of £343,900, which ordinarily would have been collected within its term, and placed to the credit of its receipts. Finally, we were called upon to meet the largest expenditure on account of payment for opium which has ever, so far as I know, been incurred in India. The outturn of the crop was large beyond all experience, and we found ourselves compelled to add, in the course of the year, no less than £593,600 to our Budget Estimate on this account. Although, eventually, by the great increase to our opium reserves, which threatened in the commencement of 1884-85 to fall abnormally low, we shall benefit by this extraordinary stock, the benefit will be for future years; the burden is thrown on 1884-85. Adding together the several losses under the several heads above enumerated of Customs, Railways, Land Revenue, and Opium, we have a total of £1,823,440. To this, again, must be added the sum of £118,500 which we contributed from revenue towards capital expenditure on account of the construction of the Sindh-Pishin-Sibi Railway. I shall have more to say presently regarding the assignment of grants from revenue for capital expenditure on railways; but I draw attention to this grant here, because the active resumption of work on that Railway had not been proposed, and could not be foreseen at the time the estimates of 1884-85 were framed. If it is permissible in any way to congratulate oneself over the figures of a deficit, we have ground for satisfaction that in spite of these abnormal losses and charges the constant and steady increase in other branches of our revenue has enabled us to compensate in large measure for the disagreeable results which awaited us on the estimates made under the several heads I have specified. Taking, moreover, the years 1883-84 and 1884-85 together, we find, as explained in my 2nd paragraph, that, whatever the one year may have gained at the expense of the other, the revenues proper to either, looked at as a whole, suffice to meet the expenditure. The results of the financial administration have continued, in effect, to justify the conclusions indicated in the opening sentences of my Financial Statement for 1884-85. I have to return to this matter; but enough has been stated already, I think, to make it obvious that, unforeseen difficulties notwithstanding, the normal receipts have been equal to the normal expenditure. Presently, when I take up in detail the results under the minor heads of the estimates, it will be seen where normal growth of revenue has assisted us in meeting abnormal losses, and I reserve any further remarks I have to make on the subject, until I come to deal with those figures. It need only be added here, in general terms, that, on the whole, the season having been a good one, the increase in our Salt, Stamp, and Excise revenues has continued to give the results anticipated; State Railways have done well; there have been considerable economies under "Army" and other heads. On the other hand it should not escape notice that exchange, which we had taken at £3,538,100, is shown in the Revised Estimates at £3,253,900, or £285,200 less than the estimated figure. The Secretary of State was enabled to supplement his bills by drawing on resources at his disposal in England. In judging not merely of the budgetary surplus or deficit of any particular year, but of the aspect, in a larger view, of our financial condition during the past year, of the claims which we have to meet, and of the resources which are at our disposal, this fact must be borne in mind; especially at a time when, as we shall presently see, the exchange is assuming proportions which threaten to interfere seriously with the arrangements by which we had secured our equilibrium.

8. Passing from the financial effect of the depression in the wheat and rice trade, and the excessive expenditure in opium, I think it is desirable to gather together here the main figures which illustrate the course of trade during the year, and its present prospects, as well as those indicating the large increase in our opium stores and the cost at which it has been acquired.

9. With the growth of its railway enterprise the Government of India is becoming more and more deeply interested in the progress of Indian trade, and it is not without good reason that the departments of Commerce and of Finance have been linked together in Indian administration. So large a proportion of our revenue is derived from railways, and if the estimates and forecasts which have been framed for the future should be verified, so large an increase from the same source may in the course of time be looked for, while, on the other hand, our obligations in regard to the cost of construction are assuming such grave proportions, that the direct interest of this Government in the development of its export trade, from the point of view of the resources which it derives immediately therefrom, is, to say the least of it, no less than that which it has in the other main branches of its revenue. For this, if for no other reason, some analysis of the returns of trade during the preceding year seems necessarily to form part of a Financial Statement, indicating as they do not only the causes which may have led to any increase or falling off in the estimates of that year, but assisting us in forming a forecast as to what are the probabilities of the year about to ensue. I have given above a résumé of the financial effect produced by the stagnation in trade under which we are now suffering; and the figures which I am about to tabulate, and for which I am indebted to Mr. O'Conor, the Assistant Secretary in the Department of Commerce, whose excellent reports of Indian trade place annually before the public in the clearest form all possible information on the subject, will show how those effects have been brought about; and, I am afraid, will yield for the moment but little ground for hoping that we may expect any speedy return of the period of prosperity with which we were favoured in the years 1882 and 1883, and more especially in the latter year.

10. . . . . .

11. While in tea, hides, skins, jute goods (bags), and seeds, there has been improvement, on the other hand, in most of our important exports in raw cotton, rice, wheat, sugar, raw jute, the decrease has been steady and serious, and the decline has, in most cases, been coincident with the marked decline in prices in the English markets which commenced in the third quarter of 1884. Prices, indeed, for most of our large staples commenced to shew symptoms of decline from the beginning of 1882, but the decline was interrupted from time to time by temporary upward movements, which gave an immediate impetus to trade, and it is only since the middle of last year that the downward movement has been accelerated, and has continued without interruption to the present time. There seems some indication, however, that the decline in prices has reached its lowest limit. There are some grounds for hoping that for many of the articles enumerated in these tables prices will presently reach a level which may favour a more active resumption of trade. It will be seen that in the several quarters of which a comparative table is given, tea has risen in quantity and in value from 45,850,651 lbs., of the value of Rs. 2,95,70,166, to 52,631,980 lbs., of the value of Rs. 3,34,75,726; hides and skins from 612,413 cwt. to 660,436 cwt., and from Rs. 3,11,55,908 to Rs. 3,30,14,256; raw jute has fallenfrom 6,895,209 cwt. to 6,307,460 cwt., and from Rs. 3,94,58,850 to Rs. 3,54,45,638; jute bags have risen from Rs. 1,03,10,500, through a year of great depression, to Rs. 1,11,87,966; seeds from 10,412,302 cwt. to 14,018,021 cwt., and from Rs. 5,61,95,792 to Rs. 8,12,24,696; while raw cotton has fallen from 4,161,804 cwt. to 3,818,059 cwt., and from Rs. 11,04,18,596, to Rs. 10,08,98,560; and rice has fallen from 17,644,834 cwt. to 11,396,951 cwt. and from Rs. 4,74,99,946 to Rs. 3,92,57,416; wheat has risen, though in contrast with the trade of 1883-84 the rise indicates anything but prosperity, from 10,836,705 cwt. to 11,965,436 cwt. and from Rs. 4,67,15,865 to Rs. 4,84,73,851; sugar, finally, has fallen from 1,125,514 cwt. to 1,046,942 cwt. and from Rs. 71,06,031 to Rs. 52,75,151.

Since January there has been some revival in wheat; but supplies are still large, and so long as the prospects of further supplies are fair, it would be, to say the least, sanguine to hope that trade will resume its former activity. At the present price in Calcutta, Rs. 2-6-6 per maund, with a freight of 35s. a ton through the Canal, wheat can be landed in England at about 34s. per quarter, exchange being taken at 1s. 7d. London prices for Indian wheat are about 35s. per quarter. But as exports increase freight advances, and prices in England have a tendency to fall; so that although, in fact, a difference of a farthing in exchange makes a difference of a little over 1 per cent. in the prices laid down, these other elements have always to be taken into consideration. The fall in the price of sugar has been due to the enormous extension of the beet crops in Germany and in Austria, caused by the protective laws enforced in those countries; prices have been gradually declining for some considerable time, but the fall was very rapid after the middle of 1884. Exports from Bengal, which had been increasing largely, fell almost to nothing, and large consignments of cane sugar came to the Province from Java, while even some beet sugar was imported. The fact of imports of sugar into Bengal from Java, Austria, and the United Kingdom, illustrates the condition of our sugar market. Jute has reached the lowest price touched during the period for which the tables have been made out. With the diminution in the wheat and rice trade there is a diminished demand for local manufacture, and a larger surplus of jute to export. The great decline in price commenced in the middle of 1884 and has continued steadily down to the present. Jute goods have fallen in value with a diminished local demand for them and surplus stocks remaining over from the heavy outturn of the mills in 1883 have been exported in greatly increased quantities for speculative markets. The price of gunny bags is regulated by the general condition of trade, especially of the grain trade, and these will not give better values until other articles revive. The price of indigo depends mainly upon the quantity and quality of the crop in Bengal and the North-Western Provinces, and fluctuates from year to year with little reference to other considerations; hence indigo has been omitted from these tables.

From the subjoined table of prices will be gathered the great fall in present prices, as compared with 1882 in wheat. The rates of exchange and the freights ruling in the several months specified are added; and viewed in conjunction with the increasing stagnation of trade during that period, they throw some light on the contention of which a good deal has been lately heard that a fall in exchange, inasmuch as it stimulates trade, is in itself a source of increased revenue to the Government of India. It may be, no doubt, in favourable markets, but it certainly does not of itself suffice to sustain trade as against the competition of crowded markets, and in the presence of low prices. Comparing the exchange ruling in 1884 with that of 1883, when the trade was in its greatest activity, we find that for the first 8 months of the former year, when the decline in exports first made itself felt, exchange was decidedly more favourable. It is, to say the least, very questionable whether, other things remaining equal, for the £440,000 which the loss of ½d. in exchange will cost us, we shall derive at present any adequate return in the stimulus of increased exports, and the revival of more active railway traffic.

Great as the falling off has been, the Indian imports into England amounted to 12·8 per cent. of the whole quantity imported, against 10·9 per cent. in 1882 and 13·9 in 1883. Compared with the Russian trade of last year, the Indian imports contrast favourably.

13. The prospects of the rice trade continue to be doubtful; the stocks on hand in London were estimated (*Economist* of January 3, 1885) in the five years closing with 1884 as follows:—

	Tons.
December 1880	29,730
,, 1881	52,800
,, 1882	24,840
,, 1883	54,900
,, 1884	33,900

14. Prices have continuously fallen, and were very lately lower than at any former period, prices for Rangoon rice to arrive being quoted in London on February 7:—

		s. d.		s. d.
1882	per cwt.	8 9	to	9 1½
1883	,,	7 9	to	8 3
1884	,,	7 3	to	7 9
1885	,,	7 3	to	7 4½

The effect on rice of the excessively low price of maize, potatoes, and sugar, has been aggravated by the relations at present existing between the Governments of France and China. Saigon rice, instead of looking for its market in China, is now diverted to Europe, and the following table shews the increase of exports of Saigon rice to Europe during the last two years. The figures are taken from returns furnished by Her Majesty's Consul at Saigon:—

	1882-83 cwt.	1883-84 cwt.	1884-85 cwt.
1st Quarter	2,628,900	3,229,100	3,414,520
2nd ,,	1,405,560	2,095,600	2,579,280
3rd ,,	1,965,740	(Not received)	837,140
4th ,,	2,832,760	3,314,400	.....

15. Siam and Japan are also entering the European market and exporting increasing quantities of rice. The temporary depression of the Burmah rice trade is due, unquestionably, however, not to competition, partial failure of crops, or low prices in Europe only, but in a great measure to over-speculation and excessive competition in 1883-84. With a revival of trade in Europe, and with a more sound and less speculative conduct of trade operations, we may hope for material improvement in the rice trade, which, for the moment, however, continues in a state of depression only too faithfully reflected in our returns of Customs duties.

16. Turning from the interest which the Government of India in its capacity of an extensive owner of railways, or as the guarantor of the main Indian lines, is compelled in an extraordinary degree to feel in the development of the trade of the country, I proceed to give a view of another of those relations which, as I pointed out in paragraph 120 of my last year's Statement, it occupies outside the sphere of the ordinary operations of Governments. The following few facts shew how it was that we were called upon to meet the heavy excess expenditure, the figures of which have been given in my paragraph 7 in relation to our opium monopoly. The area under opium in 1883-84 was not, I believe, exceptionally large, but from causes connected with the atmospheric peculiarities of the season, the outturn was quite exceptional. The average yield per beegah in the Behar Agency was 5 seers 15½ chittacks, against 2 seers 12 chittacks in the preceding year, which, however, was a year exceptionally bad, while in the Benares Agency it was 6 seers 7½ chittacks, against 4 seers 1½ chittacks. The last estimate of the Behar Agency produce was 47 766 maunds, the gross weight of opium received, at 80-tola weight, was 55,379 maunds. In the Benares Agency, from figures furnished by the Opium Agent, it would seem that the outturn compared with that of the preceding ten years, was as follows:—

	Maunds.
1873-74	43,000
1874-75	39,201
1875-76	60,113
1876-77	61,561
1877-78	45,380
1878-79	56,636
1879-80	45,475
1880-81	45,505
1881-82	51,449
1882-83	42,213
1883-84	67,137

We had estimated, on account of Opium expenditure, for a sum of £2,352,900, we actually have had to pay a sum of £2,946,500. The storing of this largely increased quantity of opium led to no little difficulty in the Benares Agency, and after the closing of the season's factory weighments, additional accommodation had to be furnished. The result, however prejudicial to our estimates of 1884-85, will enable us materially to increase our opium reserve. The prospects of the season now drawing to a close are again reported good, but there is no reason to suppose that the return will be equal to that of the preceding year.

17. In paragraph 16 of last year's Financial Statement is given a comparative table of the consumption of salt for the 11 corresponding months of each year from 1874-75 as compared with the previous year, and it was shewn that in the 11 months from 1st March 1882 to 31st January 1883, and from the 1st March 1883 to 31st January 1884 the increased consumption as compared with the corresponding months of 1881-82 amounted to 2,576,000 maunds. The consumption for the corresponding months of last year, namely, from 1st March 1884 to 31st January 1885 is 27,792,000 maunds, or 718,000 maunds in excess of the corresponding period of the preceding year. We have taken for our estimates a figure £72,000 in excess of the Budget Estimate of last year, and £61,700 in excess of the Revised Estimates. The increase of consumption continues to be steady, but not excessively large.

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives:—

	Europeans and Eurasians. No.	Natives. No.	Total No.
31st March 1883	20,232	68,604	88,836
,, 1884	20,037	71,944	91,981
	— 195	+ 3,340	+ 3,145

These figures indicate a growth of the provident habits of the people of this country.

The balance at the credit of the depositors on the 31st March 1884 was £3,028,200 against £3,113,700 on the corresponding date of the previous year, or shewing a decrease of £85,500. This decrease is due, no doubt, to the opening of the Post Office Savings Banks.

19. The Post Office Savings Bank system continues to be a marked success.

At the end of March 1883 the total number of Savings Bank Accounts was 39,121, by the end of March 1884 it had risen to 84,848, and now at the close of January 1885 it stands at 116,528. The balance at the credit of depositors at the end of March 1883 was Rs. 27,96,796; by the end of March 1884 it had risen to Rs. 75,14,454, and now, at the end of January 1885, it stands at Rs. 1,26,10,610. Of the 84,848 accounts open at the end of March 1884, 8,410 were accounts in the names of Europeans and Eurasians, while 76,438 were accounts in the names of natives of India. Of the total number of accounts open at the end of January 1885, 12,617 stand in the names of Europeans and Eurasians, and 1,03,911 in the names of natives of India.

Post Office Savings Banks (within the limits of the Presidency towns) were opened at Madras on 1st April 1883, and at Calcutta and Bombay on the 1st May 1883. At the close of March 1884 the number of accounts standing in the books of these Banks was 6,361, and the balance at the credit of depositors Rs. 4,95,277. At the close of January 1885 the number of accounts is 10,786 and the balance at the credit of depositors Rs. 10,10,028. There is every reason, therefore, to be satisfied with the results. Out of the total numbers of depositors at the end of March 1884. 1,191 were Enropeans or Eurasians and 5,170 natives of India. Of the total number now shown, 1,972 are Europeans and Eurasians and 8,814 natives of India.

The Presidency Savings Banks comprise a certain number of Sub-Savings Banks at small offices in the vicinity of Presidency towns as well as at the various town Sub-Offices, and the figures now given include the accounts at all these Sub-Offices.

20. The Life Insurance scheme for persons in the employ of the Post Office was introduced on the 1st February 1884, and has therefore been in force for a year up to the end of January 1885. The number of such persons who have insured their lives during this period is 339, and the total amount for which their lives have been insured is Rs. 4,89,675. Of these, 37 were Europeans and Eurasians and 302 natives of India.

During the first year of the scheme only about 3 per cent. of Post Office servants above the grade of postmen have taken advantage of it, and the scheme cannot therefore be said to have been an unqualified success hitherto. But in Madras, Bombay, and especially in Bengal, where English ideas and education are more wide-spread than in the rest of India, there is reason to believe that it is being appreciated. In Bengal 134 natives insured their lives, and in Madras 54. On the other hand, in the whole of the North-Western Provinces, Oudh, and the Punjab there were only 28 natives of the country willing to make use of the scheme.

21. The net imports of gold and silver during ten months of 1884-85 and for each year since 1880-81 are given below. Attention was drawn in last year's Financial Statement to the annual absorption of gold by India. The year 1883-84 is the highest point reached since 1869-70.

YEARS.	Imports. Rs.	GOLD. Exports. Rs.	Net Imports. Rs.
1880-81	3,68,10,576	1,68,586	3,66,41,990
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,324	16,42,639	4,93,08,685
1883-84	5,46,94,568	61,412	5,46,33,156
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335

YEARS.	Imports. Rs.	SILVER. Exports. Rs.	Net Imports. Rs.
1880-81	5,31,61,563	1,42,35,822	3,89,25,741
1881-82	6,46,63,884	1,08,73,390	5,37,90,494
1882-83	8,35,82,318	87,75,849	7,48,06,469
1883-84	7,40,85,065	1,00,23,525	6,40,61,540
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934

22. Stock Notes have shewn no sign of improvement. Up to the end of December 1883, £190,400 worth of Stock Notes had been issued; at the close of 1884 the figure stood at £200,113. The subject has been under the consideration of the Government of India, who are about to address the Secretary of State upon it with a view of taking such measures as may possibly facilitate the use of the notes. It would be premature at present, until we know what the views of the Secretary of State are, to enter into any detailed discussion of this subject, which must be reserved for the ensuing year.

23. I proceed now to give the customary explanations under those heads where the receipts and expenditure of the Revised Estimates shew considerable difference from the estimates taken in the Budget. Where the difference, whether increase or decrease, is not more than £10,000, I think it unnecessary to record here any explanation.

24. Land Revenue (I); Decrease £341,900. This is a net decrease, due mainly to Madras (£271,600) and Bombay (£72,300). The large reduction under Madras was owing to the exceptional character of the rainy season in 1884-85. Not only had the south-west monsoon in certain districts failed, but the north-east monsoon was very deficient in the northern part of the Presidency, while, on the other hand, it was accompanied in the south by serious floods. Hence considerable remissions and suspensions of land revenue have been brought about. In Bombay a similar failure of the monsoon in the Southern Maratta country has led to postponement, in part, of the demand. These are the suspensions of land revenue spoken of in paragraph 7.

25. Opium (II); Increase, £255,800. This is due in part to the fact that the opium sales having produced an average of Rs. 1,295-15-11 per chest, against Rs. 1,250, the figure taken in the estimates; and secondly, to a sale of 198 chests more than it was originally proposed to place on the market. The increased ratio of sales took place from the 1st January in the present year. There were delivered by Mr. Rivett-Carnac's Agency 2,268 maunds of Malwa opium, at a consistence of 90 per cent., being equivalent to the setting free of 1,712 chests of provision opium at 70 per cent. consistence. The amount of reserve at the close of 1885 is estimated at 18,297 chests.

26. Salt (III); Increase, £21,100. This is mainly due to an increase of £85,300 in Bengal, and £20,000 in Bombay, against which, however, has to be put a decrease of £93,200 in Madras. The decrease in Madras is attributed to diminished consumption of east coast salt; secondly, the large extension of sales under the credit system, of which the effect will be to transfer to 1885-86 revenues which would otherwise have been collected in 1884-85; thirdly, the substitution of excise salt for monopoly salt, and the consequent omission from both the expenditure and revenue sides of the accounts, of the cost of manufacture, which under the monopoly system the Government used to pay to manufacturers, recovering it subsequently with the duty; hence the only real decrease is that arising from decrease of consumption of East Coast salt.

27. Stamps (IV); Increase, £45,000 Excise (V); Increase £216,600. The increase under these heads is general and normal, in years of average prosperity, and calls for no particular remarks.

28. Provincial Rates (VI); Increase, £53,600. This increase is the net result of increases and decreases in the several Provinces. The principal of these are, first, an increase of £66,000 in the Punjab, due to the circumstance that the assets of the Patwari's Fee Fund, (an incorporated Local Fund) have been transferred from under Land Revenue to this head; and, secondly, to a decrease of £22,400 in Madras due to postponement of collection of cesses to that amount till the ensuing year 1885-86.

29. Customs (VII); Decrease, £259,500. This is the net result of a decrease of £194,500 in British Burmah, £75,000 in Bengal, and an increase of £10,000 in Bombay. The cause of this decrease has been sufficiently explained in previous paragraphs of this Statement.

30. Registration (X); Increase, £15,200. This is due to the same cause as Stamps and Excise, namely, to general prosperity throughout the country during the year, and calls for no particular remark.

31. Mint (XIV); Increase, £61,800, due to coinage of a larger quantity of silver than was anticipated, and to a gain arising out of a greater quantity of copper passing into circulation than was expected at the time the Budget was framed.

32. Law and Justice (XV); Decrease, £52,800, being mainly due to diminished receipts from the sale of jail manufactures, and from Magisterial fees and fines.

33. Marine (XVII); Decrease, £28,000. Of this, £20,000 is due to the falling off in Dockyard services and supplies to other Departments. A reduction of £3,700 is also made in the Burma Estimates, owing to short receipts from sale of vessels and stores, freight, passage, tonnage, &c. Under Bengal a reduction of £5,000 is made owing to short pilotage receipts, arising from the slackness of trade.

34. Scientific and other Minor Departments (XX.) The increase is £12,100; it is general and represents larger receipts than originally anticipated under Botanical gardens, experimental farms, sales of cinchona, and the other remaining subordinate heads of revenue.

35. Interest (XXI); Increase, £47,300. Of this £23,100 occurs in England and £24,200 in India. The increase in England is due to the temporary investment at favourable rates of the surplus cash balances owing to the loan of three millions which was issued in May 1884 not being required for the discharge of debentures till August. The increase in India is due to interest on over-drawals of capital by guaranteed railways.

36. Miscellaneous (XXIV); Increase. £63,300. This is always an uncertain figure, and the above increase is mainly due to the receipts from lapsed deposits being expected to reach a higher figure than was foreseen in the Budget.

37. State Railways, gross earnings (XXV); Decrease, exclusive of the East Indian Railway, £7,300. This is the net result of a series of figures of which the chief are, an increase of £10,000 in the Burma State Railways, £10,000 in the Eastern Bengal State Railway, and £97,500 in the Indus Valley State Railway, against a decrease of £47,500 in the Rajputana-Malwa Railway, £7,500 in the Nagpore and Chhatisgarh State Railway, £23,500 in the Northern Bengal State Railway, and £22,600 in the Calcutta and South-Eastern State Railway. The increase in Burma is due to additional mileage opened on the Sittang Railway, on which the receipts also have proved better than was expected. On the Eastern Bengal State Railway the improvement is due to the following causes. After the preparation of the original estimate it was resolved to amalgamate the Calcutta and South-Eastern State Railway and the Poradaha Damukdia Section of the Northern Bengal State Railway with the Eastern Bengal State Railway; the figures of the Revised Estimates, therefore, represent the transactions of the combined undertakings. This estimate also includes a special credit of £29,500 on account of the estimated share of the assets of the Fire Insurance and Flotilla Reserve fund of the late Eastern Bengal Guaranteed Railway, credited to the Imperial Government. The increase in the Indus Valley State Railway is owing to the development of the wheat and seed traffic on that line. With regard to the decreases, that of the Rajputana Railway is due to loss of traffic in consequence of breaches on the line and on the Bombay, Baroda, and Central India Railway during the monsoon; to slackness of the wheat trade; and to a reduction of the rate of charge against the Rewari-Ferozepore State Railway for hire of rolling-stock. The decrease on the Nagpore-Chhatisgarh Railway is ascribed chiefly to the slackness of the grain market, and to reduction in the rates for carriage of grain and salt. The decrease in the Northern Bengal State Railway is due to the transfer of the Poradaha Section of the line, as already explained, and to the reduction of the charge levied for crossing the Ganges on the opening of the extension of the same section to the new Ghat at Golabnagar. The decrease in the Calcutta and South-Eastern State Railway is due to its amalgamation with the Eastern Bengal State Railway from the 1st July 1884, and while the Revised Estimate represents receipts only up to the 30th June, the Budget Estimate of 1884-85 was based on a whole year's transactions. On the East Indian Railway there is a decrease of £580,000. This formidable decrease is due to the stagnation in the wheat trade which has formed the subject of preceding remarks.

38. Guaranteed Railways. Net traffic receipts (XXVI); Decrease, £239,000. This is the net outcome of the following figures:—

		Increase. £	Decrease. £
(1)	Eastern Bengal Railway	...	73,000
(2)	Madras Railway	45,000	...
(3)	South Indian Railway	...	6,000
(4)	Bombay, Baroda, and Central Indian Railway	..	10,000
(5)	Great Indian Peninsula Railway	..	30,000
(6)	Oudh and Rohilkund Railway	..	75,000
(7)	Sind, Punjab, and Delhi Railway	..	90,000

(1) Eastern Bengal Railway.—The figures are for the three months April to June 1884-85, the line having been taken over by Government from 1st July. The decrease on the Budget resulted from a decline in traffic, and from heavy outlay in excess of Budget provision on establishment and other charges, found necessary in connection with closing the Company's accounts and transactions.

(2) Madras Railway.—The improvement is due to the traffic be[illegible] reduction of £25,00[illegible]

(3) South Indian R[illegible] along this line caused seve[illegible] terrupted the traffic for a compar[illegible] The disappointment of Budget expec[illegible] to these causes.

(4) Bombay, Baroda, and Central India Ra[illegible] —Breaks in the line during the last monsoon have brought about a reduction compared with the Budget Estimate.

(5) Great Indian Peninsula Railway.—The decrease is due to the Budget provision for expenses being insufficient by £50,000.

(6) Oudh and Rohilkhund Railway.—The traffic not having proved as good as it was expected it would prove, combined with the circumstance of the line being extended at a later date than was anticipated, has resulted in the Revised Estimates taking a lower figure than the Budget of 1884-85.

(7) Sind, Punjab, and Delhi Railway.—The Revised Estimate of receipts is £80,000 worse than the Original Estimate of the year. The goods traffic fell off considerably from June to September 1884, owing chiefly to the low price of wheat in Europe. Of the decrease of £80,000 the major part of £50,000 is, however, nominal, and is thus explainable—

1st,—£30,000 is due to a change in the system of accounting for receipts and charges on account of mileage and demurrage by which the net result is now shewn on the receipt or charge side of the Account, as the case may be, instead of the gross amounts being shewn on both sides of the Account, as formerly.

2nd,—£15,000 is due to a reduction in the rates for carriage of revenue stores. These changes have led to a corresponding reduction in charges. In the Revised Estimate of expenses £10,000 in excess of the Budget Estimate of 1884-85 have had to be provided to meet the cost of carrying out extensive renewals of permanent way and carriage and wagon stock. These renewals are expected to cost over £80,000, and but for this special and unforeseen expenditure there would have been a satisfactory reduction over and above the nominal reduction due to the change in system already referred to.

39. Irrigation and Navigation (direct receipts) (XXVII); Increase £105,500. Compared with the Original Estimate the Revised shews an improvement of £105,500, being the net result of the following differences:—

	Increase. £	Decrease. £
Bengal	..	5,000
N.-W. P. and Oudh	76,400	--
Punjab	38,100	..
Madras	..	2,300
Bombay	300	..

The decrease in Bengal is ascribable to a falling off in the water-rates and Navigation receipts on the Orissa and Midnapur Canals. The increase in the N.-W. P. and Oudh is due to the exceptionally favourable rabbi season of 1883-84 and a good kharif season in 1884-85.

In the case of the Punjab the increase represents the net balance of an increase on the Western Jumna Canal, and of a falling off on the Bari Doab and Sirhind Canal. The increase on the Western Jumna Canal is due to the area of irrigation being increased because of scanty rainfall during the rabbi season of 1883-84, and the early part of the kharif season of 1884; while the falling off on the Bari Doab and Sirhind Canals is the result of irrigation being less than was anticipated. The decrease in Madras is due chiefly to the falling off of Navigation receipts from tools and license fees. The increase in Bombay is trifling and does not call for any special remarks.

40. Portion of Land Revenue due to irrigation (XXVIII); Increase £13,600; being the net outcome of figures in which the only notable increase is £16,600 in Madras, caused first by the completed channels of the Sangam Anicut project having been brought into operation for the first time, during the year; secondly, to the extension of irrigation in the Godavery and Kistna Delta systems; and thirdly, to the rate of calculation of charges in the Civil Department having been reduced from 7·2 to 5 per cent.

41. State Railways (XXIX); Increase £38,200; mainly due to £17,500 under the Rewari-Ferozepore State Railway, arising from the extension of the line to Ferozpore, and to the fact of the Fazilka branch having been opened earlier than was expected; and to £22,500 on the Sind-Peshin State Railway, due to the conveyance of labourers and large quantities of material for the northern section of this line, formerly known as the Candahar State Railway.

42. Southern Mahratta Railway (XXX); Increase £32,500, due to an extension of traffic.

43. Interest on Ordinary Debt; (1) Increase, £241,100. Of this increase £199,400 occurs in England, and is due chiefly to the payment of £184,200 on account of discount on the issue in 1884-85 of India 3 per cent. stock of 3 millions, and to the charge for interest on this loan estimated at £67,500 in 1884-85). On the other hand, there is (1) a decrease of £ 31,500 in interest on Debentures, owing to £5,000,000 only having been renewed instead of £6,906,500, as provided in the original estimate; (2) a decrease of £15,000 on temporary loans; and a decrease of £4,000 in the payments of outstanding dividends. The small difference under India calls for no special remark.

44. Opium (6); Increase, £593,600. This occurs principally in Bengal, and is due to the exceptionally large crop of 1883-84. Explanation has already been given in the body of the Statement in regard to this increase.

45. Salt (7); Decrease £62,100. The saving is due to a reduction in salary, establishment and contingent charges, and in charges for manufacture, purchase, and freight. In Madras the gradual supersession of the monopoly by the Excise system has also resulted in diminished expenditure. In Bombay the saving occurs chiefly in the salt establishment for Portuguese India.

46. Provincial Rates (10); Increase £58,400. This arises almost wholly in the Punjab, and is due to the transfer from "5, Land Revenue" to this head of the charges debitable to the Patwaris Fees Fund.

47. Telegraph (16); Decrease £33,500. The saving occurs in the Indian Telegraph Department, and is due chiefly to restricted outlay on works, and to savings in establishments.

48. Law and Justice (19); Decrease £84,000. The decrease occurs in almost all the provinces, and is due principally to cheapness of grain and to limited expenditure on jail manufactures followed by diminished receipts.

49. Police (20); Increase £11,900. The Central Provinces, Burma, and Madras shew a saving. The other provinces provide for small increases to meet the growing requirements of the Department. The decrease in the Central Provinces amounts to £17,000, and is chiefly due to the revised scale of salaries sanctioned in re-organising the Police establishment not having been introduced as early as was expected.

50. Marine (21); Decrease £29,700. This is made up of decreases in India and increase in England. The decrease in India amounts to £42,700 and occurs chiefly in expenditure on account of dockyard services and supplies, followed by diminished receipts. The increase in England is due to charges on account of repairs of the steamer "Tenasserim."

51. Education (22); Decrease £26'400. This occurs in small amounts in almost all the provinces, and is due to excessive provision in the original estimate.

52. Political (25); Increase £167,800. The increase is mainly due to the following items:—

	£
Arrear payment of Amir's subsidy	29,[illegible]00
Afghan Delimitation Commission	120,000

53. Territorial and Political Pensions (27); Decrease £26,600. The variations occur in small amounts in all the provinces except the North-Western Provinces and Oudh, where there is a decrease of £10,000 due to the original estimate of the year having been taken at too high a figure.

54. Stationery and Printing (30); Decrease £37,100. The charges under this head are expected to fall short of the amount they were originally expected to reach, by £37,100. Of this amount a saving of £14,300 occurs in India, the saving under England being £22,800. In England the saving is due to less outlay on stores.

55. Famine Relief (32); Increase £12,000. This figure is thus distributed—

	£
Bengal	5,000
Madras	2,000
Bombay	5,000
	12,000

No provision was made in the original estimates. But in Bengal, the prevalence of scarcity in the western districts; in Madras, devastating floods in South Arcot and some of the southern districts; and in Bombay expected distress in the Kaladgi district, render the small assignments made, necessary.

56. Protective Works, Railways (33); Decrease, £240,500. The decrease is due to the refund to the Government of the North-Western Provinces and Oudh of the contribution of £250,000 made from Provincial balances towards the construction of the Jhansi-Manickpur Railway, and the consequent curtailment of expenditure to that extent.

57. Protective Works, Irrigation (34); Decrease £39,500. This figure is made up thus:—

			£
Bengal, Increase		..	40,000
India (General and Political)	Decrease	..	55,200
Madras	ditto	..	7,200
Bombay	ditto	...	17,100
		Net	39,500

The increase under Bengal is due to an additional grant sanctioned during the year for expenditure on the Orissa Coast Canal. The decrease under India (General and Political) represents the unutilised portion of the reserve held by the Department of Public Works to meet any applications for additional grants that might be made during the course of the year. The decrease in Madras is due to slow progress of work, for want of labour, on the Rushikulya project. The decrease in Bombay is due to short expenditure on the Nira Canal and the Mhaswad Tank, owing partly to the scarcity of labour and partly to the question of the waste weir of the Mhashwad Tank remaining unsettled till late in the year.

58. Reduction of Debt (35); Increase, £18,000. This is due to a re-adjustment of the grants under the several heads subordinate to the major head "Famine Relief and Insurance" in order to make up the total grant to £1,500,000.

59. State Railways (working expenses) (36); Increase, £33,600. The increase is due to the following causes: in the Rajputana-Malwa State Railway to the heavy renewals, to repairing the breaches on the line, and to charges now made under contract with the Bombay, Baroda and Central India Railway, for working this line; in the Nagpur-Chhatisgarh Railway, to heavy expenditure incurred in repairing flood damages; in the Burma State Railways, to the transfer to the Revenue Account of the maintenance charges of the new lengths of the Sittang Valley Railway originally included in the Capital Accounts; in the Tirhoot State Railway, to extensive renewals of sleepers and permanent-way; in the Northern Bengal State Railway to extensive renewals of sleepers and ballast and repairs of vessels. There is, however, a large decrease of £17,500 in the working expenses of the Indus Valley State Railway owing to a reduction in the expenditure of the Locomotive Department chiefly under fuel.

60. East Indian Railway (working expenses); Decrease, £161,200:—

		£
Working expenses	..	120,000
Surplus profits, and contribution to the provident fund	..	41,200
Total	..	161,200

The reduction in the working expenses is due to reduced traffic and to a curtailment of outlay on renewals, etc., and that in surplus profits to a reduction in the net profits of the line.

61. Guaranteed Railways (Surplus Profits, Land and Supervision) (37); Decrease, £34,900. The decrease occurs principally in Bombay and Bengal (£10,800) owing to a larger credit expected from the Southern Mahratta Railway Company on account of Supervision, and £13,600 to the payment of surplus profits, as the Eastern

surplus during the
1884.
Navigation ; working expenses
,700. This occurs as follows :—

	£	£
rial Decrease	5,100	
Provincial Increase	24,800	
Net increase		19,700

The decrease under Imperial is the net result of savings in establishment charges in the Punjab and increases in Madras, where additional expenditure has been incurred for repairing the flood damages on the Godavary and the Cauvery Delta systems.

The increase under Provincial occurs principally in the North-Western Provinces and Oudh, where additional outlay has been necessary for repairing the damages done by heavy floods to the Nadral Aqueduct on the Lower Ganges Canal.

63. Charges in respect of Capital (39) ; (a) Interest on debt. Increase £10,400. The increase here is chiefly due to provision on account of interest on the debentures and debenture stock of the Eastern Bengal Railway.

(b) Annuities in purchase of Guaranteed Railways (including Sinking Funds.)—Decrease £34,500. This decrease is nominal, as it is due to the issue of India Stock in redemption of a further portion of the Annuity of the East Indian Railway not provided for in the original estimate, and to change in the date of the payment of the Annuity of the Eastern Bengal Railway.

(c) Guaranteed Railways Interest.—Decrease, £17,800. This occurs in England, and is due to capital subscribed not having been paid up as early as was expected.

64. State Railways (Capital Account) (40) ; Increase, £24,400. This is composed of a decrease of £17,500 under Imperial, and of an increase of £41,950 under Provincial. The saving in Imperial is due to transfer of grant from this head to "43. Frontier Railways" to meet outlay on the Northern Section of the Punjab Northern State Railway. The excess under Provincial is due to transfers sanctioned during the year from "46. Civil Buildings, Roads and Services," to this head.

65. Southern Mahratra Railway (42) ; The increase is £58,800, of which £27,800 falls under interest payments and £31,000 under working expenses.

66. Frontier Railways (43) ; Increase £211,700. During the year additional grants amounting to £450,000 and transfers from other grants were sanctioned for the vigorous prosecution of these Railways. From the consolidated grant thus arrived at a portion has been transferred to "Expenditure on Productive Public Works, Capital Account."

67. Irrigation and Navigation (44) ; Increase £29,900. This occurs principally in the Provincial Section of the estimates, and is due to additional grants having been sanctioned by the Chief Commissioner of British Burma, and by the Government of Madras during the year.

68. Military Works (45) ; Increase £50,400. The increase is chiefly due to additional grants sanctioned for the Aden defences, and to the refund of an excess payment on account of the Army Head Quarter Offices, Simla.

69. Civil Buildings, Roads and Service (46) ; Increase £103,700. The increase occurs in all the provinces in the Provincial section of the estimates, and is due to additional grants sanctioned during the year.

70. Army.—Decrease £128,400. The gross Budget figures were £16,098,600. The Revised Estimate is £15,970,200. The decrease is £128,400. This is due in part to the actual strength of British troops having been below the established strength ; to the withdrawal, early in the season, of two regiments of British infantry for service in Egypt, in anticipation of their transfer to England in the ordinary course of relief ; to favourable prices ; to continued savings in medical supplies and services ; and to reduced charges for railway and other transport, the estimate for which was too high. On the other hand the Zhob Valley expedition is estimated to cost £60,000.

71. Exchange on transactions with London (49). The amount provided in the Revised Estimate of 1884-85 is below that assigned in the Budget Estimate of 1884-85 by £285,200. The following table compares the original and present figures. The + entries represent gain, and the—entries loss by exchange :—

	Budget, 1884-85.	Revised, 1884-85.
	£	£
Secretary of State's Bills	—3,807,700	—3,337,100
Advances for Suakim Expedition.	...	—75,000
Hong-Kong Bills	—30,000	—50,600
Guaranteed Railways	+147,200	+150,200
East Indian Railway	+135,100	+98,100
Rajputana-Malwa Railway		+16,800
Southern Mahratta Railway	—93,000	—136,700
Military, Public Works and Civil	+110,300	+81,400
Total	—3,538,100	—3,252,900

The reduction of exchange under the Secretary of State's Bills is due to the following cause. When the Budget of 1884-85 was framed, the Secretary of State fixed his drawings at £16,500,000 true sterling, the rate of exchange adopted being 1s. 7½d. the rupee. During the course of the year, however, owing to an unexpected receipt of £1,704,400 on account of capital of Southern Mahratta Railway, and owing to the expected recovery of £325,000 true sterling on account of advances now being made in India towards the Suakim expedition, as well as to other causes, the Secretary of State has been able to relieve his drawings on India by £2,704,700. The present estimate of Council Bill drawings is £13,795,300 true sterling and the rate of exchange at which these drawings have been taken is 1s. 7·3d. The provision on account of advances towards the Egyptian expedition is the exchange at 1s. 7·5d. the rupee on the expected recovery in England of 40 lakhs of rupees advanced from the Indian treasuries.

BUDGET ESTIMATES, 1885-86.

72. The Budget Estimate for 1885-86 is as follows :—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The surplus presented for 1885-86 is, it will be seen, £508,100. To estimate, however, the real significance of this surplus attention must be directed to two points, which are material to a proper comprehension of the significance of the figures here presented.

In paragraph 58 of his Financial Statement for 1880-81, Sir John Strachey spoke as follows :—

"When the serious character of the financial obligations of the State in times of famine had been recognised, it became the duty of the Government of India to make sure that the public resources were adequate to meet the fresh strain imposed upon them. Upon careful inquiry we came to the conclusion that we must contemplate a liability from famine amounting, in loss of revenue and actual expenditure, to, on an average, £15,000,000 in ten years. It was clear that this liability must be included among our ordinary obligations, and that it would have been a fatal error to go on increasing the public debt to meet charges which must periodically occur. To enable us to discharge the liability thus estimated, we determined to aim constantly at a surplus of £1,500,000, supplemented by a further surplus of £500,000 to provide for extraordinary and abnormal demands other than famine, as, for example—to name the most serious of such demands—for war."

Happily the most serious of such demands has not been made upon us, but in connection with our military position in India we decided, in the course of last year, to improve our communications, whether by railway or by road, upon our North-Western frontier ; and, with the concurrence of the Secretary of State, we have determined to devote annually to capital expenditure a certain amount from our revenues until such time as our railway communications are completed. This year we have so devoted in all, inclusive of £85,000 for harbour defences, a sum of £585,000, besides an addition of £100,000 to the ordinary grant for roads, to be expended on certain frontier roads. This sum we may claim to look upon as equivalent, in its nature, to the surplus indicated in Sir John Strachey's remarks as desirable to have at our disposal for extraordinary and abnormal purposes such as those to which this sum is to be now applied. I mention this here as it were *in limine*, because otherwise, in exhibiting the estimated surplus, the nature of our proposed transactions during the ensuing year may be misunderstood, and the conclusion may be formed that our revenues have been confined to normal expenditure unconnected with capital charges, such as those I am describing. It appears to me a matter for very great satisfaction that we have been enabled to devote a portion of our revenues to the execution of the policy indicated in the paragraph I have above quoted. All difficulties notwithstanding, we have been enabled to look to our revenue resources to meet demands which are extraordinary and abnormal, and to enable us to devote to them funds which were designed especially for emergencies of this nature. I shall enter presently more into detail on this matter, for it is closely connected with the main feature of the year which I am about to explain ; but, for the reasons I have given, I deem it necessary to place these remarks in juxtaposition, as it were, to the balance above indicated. The second point to which attention must be directed is that, if we are to exclude from our surplus the grant from revenue for capital purposes, the surplus actually exhibited does not arise from an increase of revenue over expenditure ; but from the fact that our expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its exchange value in our accounts. In other words, the loss by exchange on £2,225,000 sterling is not entered in the accounts presented with these statements ; and as that figure amounts to £585,000, by this amount are we, in effect, understating what should be regarded as our liabilities of expenditure. If we include on the one hand £585,000, the grant for railways and certain harbour defences, being capital expenditure, in our revenue expenditure, and exclude £585,000 from our surplus as representing the unexhibited loss on exchange, we arrive at about an equilibrium of revenue and expenditure. This much premised, I may go on to examine the nature of the provisions for the coming year.

73. The main features of the coming year are four : First, that it will give an effect in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative. Secondly, that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for. Thirdly, that we have been compelled, owing to the fall in the value of silver, to take so low a rate of exchange as 1s. 7d. for our exchange. Finally, that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India.

74. The report of the Parliamentary Committee on Indian Railways has been long since published, and contains a great deal of matter which has no direct bearing upon the financial questions discussed in this Statement. But the Committee have made certain recommendations, which are in part still under the consideration of the Government of India and of the Secretary of State, and which, whatever may be the decision finally arrived at in regard to them, will have a very considerable effect upon our finances. I propose to summarise the recommendations to which I allude, and to point out, so far as can as present be seen, in what direction they will modify the arrangements hitherto existing, and what are the means which we possess to enable us to meet them from our resources. Briefly, the arrangements hitherto existing were these. Railways were divided into two classes. Productive and Protective ; capital expenditure on the former, which were of a remunerative character, was from loan ; on the latter, which were for protection against famine, and not necessarily remunerative, expenditure was from what is known as the Famine Insurance grant. The annual limit to loan expenditure of all kinds was £2,500,000, fixed by a Parliamentary Committee in 1879, in which was included expenditure on canals ; the annual expenditure on Protective lines was £500,000. There was no formally sanctioned programme, whether as to works, or the time within which works were to be executed. These were the arrangements existing when the Parliamentary Committee of 1884 met ; it remains to indicate the points on which that Committee proposed modifications. Firstly, the Committee recommended that the technical distinction which has been hitherto made between Protective and Productive lines should not be maintained. They proposed, therefore, that railways needed for protection from famine, or for the development of the country, be made as required whether they be technically considered Protective or Productive. But they were strongly of opinion that the bulk of the lines made should be self-supporting. Secondly, they were of opinion that a careful forecast having been made of future requirements for Public Works over a considerable term of years, such a scale of expenditure upon railways should be adopted as could reasonably be maintained. Thirdly, they were of opinion that the amount proposed to be spent in railways by the Government of India during the next six years was moderate, and that, looking to the experience of past years and to present prospects, there is very fair ground for expecting that an extension of the railway system in India on the scale proposed would have most beneficial effects. Fourthly, with regard to the recommendation of the Government of India that interest on the sum of £11,250,000 to be spent on Productive and Protective Railways should be partly provided by hypothecating £200,000 of the annual Famine grant above specified, they were of opinion that any such application of any portion of that grant would be entirely contrary to the purposes for which the fund was created, and they could not concur in this suggestion. Finally, while expressing an opinion that the present limit of borrowing fixed by the Committee of 1878-79 at £2,500,000 might safely be enlarged, they thought the full responsibility of deciding upon the amounts to be borrowed from year to year, should rest with the Secretary of State in Council. They wished, in conclusion, most emphatically to endorse the declaration of the Government of India that the proposed extension of railways should not involve additional taxation.

75. The practical effect of these conclusions will be somewhat as follows. Railways, whether Protective or Productive, whether, that is to say, railways solely designed as safeguards against the effect of famines, or whether partly or in whole projected with the view of opening up or connecting the centres of production or of trade, will alike be charged, so far as is necessary, to loan expenditure. Hitherto the latter only have been so charged, expenditure on Protective railways having been limited to the £500,000 annually available from the Famine Insurance grant, and to such small sums as could be spared from Revenue. The forecast having been made, it will be necessary to provide funds for its execution ; but, so far as concerns capitalising from the Famine grant any portion of the funds necessary for payment of interest to the Companies to whom it was proposed to confide, under a guarantee, certain important railways, the proposal must be abandoned, and the sum of £500,000 hitherto spent in construction of Protective railways, will continue to be contributed from Revenue to Capital expenditure. The interest to be paid on account of the new guaranteed railways, therefore, as well as any additional interest to be paid in consequence of extension of the limits of our annual loans, will be furnished from the general resources at the disposal of the Government of India. The resources to which we had hoped to turn to assist us in part in this obligation, have been, so far as they depended on the partial capitalisation of the Famine Insurance grant, denied us ; while, on the other hand, the Parliamentary Committee have endorsed the declaration of the Government of India that the development of its railways is not to be carried out at the expense of further taxation. Apart, however, from the scheme of railways which was laid before the Parliamentary Committee, the Government of India has since thought it necessary to propose, and the Secretary of State has approved, the carrying out of a scheme to strengthen our Railway communications on our North-Western frontier, the cost of which, inclusive of the Sibi-Quetta Railway, will amount to not less than £5,200,000. The cost of the railways remaining at the commencement of 1885-86 to be constructed during the ensuing five years by Government as distinct from those which it is desired to make over to Companies, is estimated, inclusive of extra capital for open lines, at about £19,000,000, the total of the two classes of communications thus amounting to £30,350,000.

To assist us in carrying out our proposed increased Railway expenditure, the recommendations of the Parliamentary Committee that the limit of annual loan should be raised above the limit hitherto prescribed, has, of course, received the attention which it deserved, and the matter is still under reference to the Secretary of State who has not as yet given a final decision as to the amount which, in the discretion left him, he desires to fix. Besides the sum to be so raised by loan, in respect of capital expenditure, which from its magnitude we may put in the first line, we have further, in the second place, the annual grant of £500,000 above alluded to as hitherto devoted from the Famine Insurance Fund to Protective railways ; and in the third place, we are desired by the Secretary of State to estimate in our Budget for such available surplus as it may be possible annually to provide. On this point, again, it has been found necessary to make a further reference to the Secretary of State ; and it will be sufficient for the present to say that in the ensuing year the sum of £500,000, as stated in paragraph 74 of this Statement, has been placed at the disposal of the Public Works Department for Railway capital expenditure. As to the liabilities which these three combined sources of expenditure will throw upon our Budget Estimates, we cannot speak with certainty until the decision of the Secretary of State is received, as to the limit within which the annual loan is to be fixed during the term of the execution of the proposed works. Until that sum is known, it is obviously useless to hazard any forecast as to the annual amount which we shall be called upon to set aside on our estimates to meet the interest on our own loans. Then there will be the annual grant of £500,000 to be provided from the Famine Insurance Fund. Next will come an annual grant from our revenues of such amount as they can provide. Finally, there will still remain, in the fourth line, to be met from our revenues, the interest required on the guarantee to be given to the Companies through whose agency it has been proposed to construct certain important lines. The net interest to be so paid has been calculated by the Accountant General, Public Works Department, as follows :—

	£
1st year	85,000
2nd „	157,500
3rd „	210,000
4th „	250,000
5th „	255,000
6th „	160,000

In his evidence before the Parliamentary Committee, Mr. Westland, Comptroller-General of Accounts, whose judgment on matters connected with Indian finance merits the most respectful attention, estimated that the Government of India, after providing for the interest on its own proposed loans and for the projected guarantees, and for the grant from the Famine Insurance Fund, but exclusive of any other regular grants from revenue for capital expenditure, could estimate for a surplus of £480,000 on a safe calculation of the Revenue and Expenditure, and at a low forecast of opium. He left out of his calculation arrangements, with the Civil Funds which might be expected to have the immediate effect of relieving the Revenue Account for many years to come of about £200,000 or £250,000, and arrangements for the payment of non-effective charges to the War Office which would relieve the Revenue Account, for a few years at least, of £400,000 or £500,000. Mr. Westland, as above stated, included in his figures the entire reservation (since endorsed by the Parliamentary Committee) of the £1,500,000 Famine Insurance ; and he finally explained that the surplus of £480,000 above stated might be reasonably expected to increase by about £414,000 every year ; but he added that every farthing fall of exchange cost Government directly about £220,000, so that if exchange were to fall a farthing every year, the annual ammount on the present financial position would be reduced from £414,000 to £194,000. It should be remembered, he added, that a fall of exchange tends in itself to increase revenue, presumably by stimulating the export of our Indian produce, and therefore the receipts of our railways.

76. Since Mr. Westland gave his evidence, the estimate of the exchange has fallen, not one, but two farthings, a sum equivalent, at his calculation, to £440,000, or more than the first year's annual increase which he estimated. There has also been added, as above explained, to the original scheme of the Government of India, an estimate of £5,200,000 for frontier railways, necessitating large grants from revenue ; so that on the one hand our requirements have considerably increased, while, on the other, the annual estimated increase of surplus has, for the present year, been absorbed. Should exchange remain stationary, and by the revival of trade and the normal expansion of our revenues, should the annual increment of the surplus which in the calculation above referred to was anticipated, be realised, our position at the commencement of the ensuing year will be certainly stronger than at present ; but if we are further to obtain the indirect benefit from the late fall of exchange which is shadowed in Mr. Westland's remarks, it will be necessary that the price of wheat should so far rise in Europe as to stimulate a return of activity in the export of our wheat, and in the operations of our railways. Should we, on the other hand, be compelled to take, on our estimates, a lower rate of exchange than 1s. 7d., and should the stagnation of our export and our rice trade continue, the normal surplus indicated in Mr. Westland's calculations, let alone any possible annual increase thereto, will be matter of extreme doubtfulness. The above calculations, moreover, assume that in other respects the administration of the country will call for no considerably greater expenditure than that which at present is regarded as our normal expenditure. How far this assumption may be verified it is at present impossible to conjecture. We have since judged it necessary, for example, to add to our revenue grants for railway and other capital expenditure. To the criticism that will naturally be made that if, in one direction, increased expenditure is forced upon the Government of India, it should seek to restore the balance by economies in other quarters, the answer must be made that, in urging upon the authorities in England the economies resulting from a study of the Report of the Army Commission, the Government of India, though unhappily with but little success, did, in fact, adopt the course above indicated. The reasonableness and the expediency of its recommendations become more evident at a time when, in regard to the very Military estimates which already weigh so heavily on our resources, there are grounds for apprehending fresh demands for further increase. Apart from this, however, it requires perhaps to be again pointed out that under the system of Provincial contracts in which the several provinces have assigned to them for a term fixed charges and corresponding revenue, there are but few branches of expenditure reserved to the Government of India over which it exercises undivided control. It may, in a time of calamity, insist on temporary reductions ; but it would be against the whole spirit of its arrangements, if it sought to acquire for itself increased resources during the term of contract at the expense of the revenues assigned to the Provinces, unless in case of pressing necessity. Such as are the sources of expenditure within the Government of India's direct control, they are of a nature which renders reduction peculiarly difficult ; as like the Post Office and the Telegraphs, they grow with the growth of the necessary requirements of the country, or with extension of our Railway system ; or, like the Mint, are almost beyond the power of Government to check, depending as they do on the ebb and flow of the precious metals ; or are finally, as in the case of works of irrigation or Protective Railways' essential to success in that vital struggle against famine and the financial losses which famine entail to which the Government of India is deliberately committed. What I have now said will, I think, be sufficient to show that while in circumstances such as those which at this moment exist, and in spite of the recent heavy fall in exchange, there may be no reason to apprehend in the immediate future any insufficiency of our resources as estimated on the basis of the reforms introduced by Sir John Strachey and Sir Evelyn Baring, it would be more than hazardous to affirm that in view of the possibilities threatening us at the commencement of 1885-86, there is at present no cause for anxiety. The Government of India is constantly called upon to entertain projects of various kinds, tending to reduction of taxation. No one is more anxious than I am to equalise the burden of taxation, and especially to lighten it on the classes—unhappily the large majority in this country—to whom taxation, however light, is necessarily onerous ; but we are compelled, both from the necessities and the advantages of our position, to take in the whole financial horizon, and if difficulties present themselves to us which are invisible to a more restricted survey, we can but deplore, while admitting in the abstract the cogency of much that is urged upon us, our inability to meet the views pressed upon our consideration. We have, indeed, during the present year, as in paragraph 2 of my last year's Statement I promised, taken the question of Court-fees into consideration, and we have consulted the several Local Governments as to modification in the Court-fee duties. We are not yet in possession of all their replies, but it is obvious that when, in the course of the ensuing year, we take up the subject for disposal, we shall have to give weight not only to the merits of this particular question, but to its relation to taxation of other kinds. We shall have, moreover, to consider this, and kindred proposals, in their relation to the necessities of our position, should there be reason to apprehend that we may be called upon to provide upon our estimates for considerably reduced assets resulting from further loss by exchange, or for considerably increased expenditure. I can at present in no way indicate what our position on this important point is likely to be ; it is one of the objects of this Statement to place before the public the materials for forming such an opinion as can be at present formed, so that it may frame its own conclusions ; but I think it will at least be apparent, from what I have said, that when we are simultaneously called upon by one to lower the scale of our Court-fees, by another to abolish the License Tax, by a third to abolish the Export Duties upon rice, we cannot but feel that these representations are made without adequate information as to their probable effect on the budgetary equilibrium of the country. I hope that the remarks which I have recorded above, and those which in the course of this Statement I shall have to make, will in some degree assist the public to understand what are the difficulties which await us in dealing with suggestions for reduction of taxation, or even for such redistribution of taxation as sacrifices on the whole any proportion of the resources now at our command. In the course of the ensuing year the final conclusions to be adopted on the Report of the Parliamentary Committee we have been settled. During the course of 1885-86 it may be expected that on the one hand we shall be in a better position to judge as to the prospects of a return of our hitherto active export trade, and of our position in regard to exchange, and on the other, to estimate the full amount of the liabilities which are likely to be entailed by the prosecution of our Railway schemes, as well as to gauge the pressure of exigencies, the final outcome of which it is not at present possible correctly to estimate.

77. While treating of the subject which has been dealt with in the above remarks, it is desirable that I should add a few words in regard to the financial relations of the Government of India with the several Local Governments and Administrations, as regulated by the terms of the Provincial contracts. It was not to be expected that a series of arrangements based, at the best, on the experience of comparatively few years, and on conditions on the whole so uncertain as those which surround the financial administration of India, should have presented no points to criticism, or offered no unforeseen difficulties. All allowance made, however, it may be confidently stated that the several Provincial contracts which are now entering on the fourth year of their quinquennial term, have proved to be equitable, and to have been founded upon calculations which leave the Governments severally concerned a margin of revenue over expenditure sufficient for their wants. The balances temporarily held by the Local Governments during the Afghan War were repaid them, in the course of the year 1881-82, to the amount of £670,000, as explained in my last Financial Statement. In some cases the existence of these balances has led the local authorities to embark upon a scale of expenditure which, as the balances approached exhaustion, it has been found impossible to maintain ; and it is conceivable that the Provincial finances would have been, on the whole, conducted with greater economy had there not occurred to them this windfall, bringing with it almost inevitably an inducement to increased expenditure in view of the various wants and necessities which never fail to be urged on the several Governments and Administrations. It was mainly with the object of guarding against the possible effects of too sanguine a view of its resources, which the existence of these balances was likely to encourage, that the Government of India, under instructions from the Secretary of State, fixed the minimum of balances for each province indicated in paragraph 109 of last year's Financial Statement. This element of risk notwithstanding, however, the system inaugurated by Lord Mayo, which has now fully taken root and become part of our system of local administration in India, has continued during the last three years to work greatly to the advantage of the several Governments who share in it. Friction has been reduced to a minimum ; and if, as was inevitable, questions have from time to time arisen regarding the amount of assistance to be afforded by the Government of India to this or that Local Government in regard to some particular project or some reform involving an increased outlay of funds, they have given evidence of the existence of a spirit of mutual concession, which is in marked contrast to the relations existing in former times between the Supreme and the Provincial Governments under the centralised system of finance. In a few instances the Government of India, in view of its inability to concede all the assistance asked for, or to approve of the reduction of the balances to a sum lower than the amount settled in 1883, has found itself compelled, however reluctantly, to desire that the scale of expenditure should be reduced below the limits which, in the opinion of the Local Government or Administration, although inconsistent with the maintenance of its balances, were advisable ; or although not wholly refusing to contribute from our own resources to the urgent necessities placed before us, we have been unable to assent to the arguments presented for our consideration,—arguments having for their object such addition to the revenues placed at the disposal of the local authorities as must virtually have led to a revision of the terms of the contract into which, on behalf of their administration, they had entered. The considerations which I have exposed in the preceding pages will, I think, be held to have justified the rule of conduct adopted in these circumstances by the Government of India. They will show that if local authorities find themselves pressed occasionally to meet the expenditure which, in their reasonable desire for improvement, they consider essential, the Government of India has also burdens of its own to bear, which compel it to insist jealously on the maintenance of the relations into which it has entered with them, and which forbid it, even were such a course desirable, to entertain proposals having for their aim a review or revision of the arrangements completed in 1882-83. Nothing can be more true than what my predecessor in his Financial Statement for 1883-84 wrote—

"The contracts have not been made in any illiberal spirit. . . . . Under these circumstances the Provincial Government must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as Provincial. . . . It may be, and probably is, the case that in almost every Province of India the funds available are not commensurate with the work which sooner or later will require to be done. This is the normal condition of a country whose necessities are great, while the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow ; and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed in some respects it may be said that the Provincial Governments are in a better position to provide whatever funds may be required than is the case with the Imperial Government. For the reasons which I have already given an element of stability is imported into Provincial Finance which Imperial Finance cannot at present possess. Not only do the three points to which I have alluded [War, Opium, Exchange] constitute dangers which are wholly borne by the Imperial Government of India—not only does the fourth danger (famine) materially affect Imperial as well as Provincial Finance, but if any further fiscal reforms are to be made—and there are several which it would be very desirable to make—any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

78. In the economies which the Government of India is itself compelled to exercise will be found, in fact, the justification of its insistence on an economical administration elsewhere ; while the uncertainty to which its own sources of supply are subject, no less than its liability to be called upon at one and the same time for increased expenditure in various different directions, compel it to entertain with the utmost reluctance proposals having for their object any further alienation, during the term of the contracts or afterwards, of however small a portion of its own revenues. In my opinion this necessity is not without its advantages ; for so long as it may be hoped that the Government of India is in a position to offer further recources, the expectation that it will do so when a sufficient case is put before it, will continue to be entertained. Nothing is more likely to encourage a prudent and economical treatment of their finances by the Provincial Governments than a clear understanding, such as I have endeavoured to convey, as to the position of the central Government itself. As I have already indicated, these remarks, so far as they refer to applications for assistance, must not be held to have any general application to the provincial authorities viewed as a whole ; for the Government of India has, on the contrary, just cause to be grateful to them for the judgment with which they have husbanded their resources, and the economy with which their affairs are conducted. Nor, even in the instances which I have more specially in mind in making these remarks, have I the desire to convey the idea that there has been, in the management of local finances, any but the most loyal wish to improve the position of the Province, or to make any criticism other than that this wish has in those cases led to an inclination to work on the lines of the contract with a degree of energy which was beyond the bounds of prudence. My object is rather to explain that, while I am aware that in one or two instances the revenues assigned to the local authorities may have been found to have been less favourable than in the majority of cases, this fact alone, when the circumstances of the Government of India itself are taken, as they must be, into consideration, is not sufficient ground to justify us in acceding to the grant of increased revenues, or in admitting further liability which in truth we are not in a position to assume. If there is one thing more important than another in the conduct of Indian finance, it is that the Government of India, which is always at the best surrounded by uncertainties, should at least have the certainty that for a term of years it has settled its relations with the Local Governments. That is the only condition on which it can with confidence examine its own position, and ascertain the adequacy or otherwise of the resources at its own disposal. This consideration (which I may take this opportunity of saying is, to my mind, all important) must especially be adopted as the guiding principle of our financial administration at a moment when the difficulties which I have been treating of are assuming greater proportions ; and when a fall in the exchange, which a few years ago would have been looked upon as absolute ruin to our finances, and which, in truth, is a burden greater than they can continue to bear, is to be met and provided for, concurrently with a stagnation in trade, and the necessities imposed on us by the deliberate resolve to incur, for the protection of our people from famine, and for the greater security of our frontiers, very considerably increased expenditure.

79. I pass now to the second of the three heads which I have indicated in paragraph 73, namely, the effect upon our estimates of the present stagnation in the rice trade. As I have already dwelt at some length on the prospects of this trade so far as they are at present known to me, I think it will be sufficient to give here a few figures which will show at a glance what is the sacrifice of revenue to which, until that trade returns, we must be content to submit. The receipts from our customs in the Budget Estimates, the Accounts, and the Revised Estimates of the years 1882-83, 1883-84, 1884-85, and 1885-86 have been severally as follows :—

	Budjet Estimates.	Accounts.	Revised Estimates.
	£	£	£
1882-83	1,181,000	1,296,119	
1883-84	1,255,100	1,187,266	
1884-85	1,289,500	———	1,030,000
1885-86	1,175,000		

It will be seen from these figures that in the 1884-85 Revised Estimates there has been taken a figure lower by £151,500 than any hitherto shown, whether in the Budget or in the Accounts ; while, although in the estimate of the ensuing year we have thought ourselves justified in adding considerably to the Revised Estimates of 1884-85, believing the depression of the rice trade to be at its lowest, the figure we have taken is below any which, whether in the Budget or the Accounts of previous years, has hitherto been shown.

80. I come now to the third of the four points indicated in paragraph 73 as constituting the main features of the coming year, namely, *Exchange*. A glance at the following figures, which give the annual result of exchange in transactions with London during the years 1871-72 to 1883-84, with the Revised Estimate of 1884-85 and the estimates of 1885-86, will convey some notion of the burden imposed on our finances by this growing difficulty, and will show what a monstrous cantle exchange cuts out from the resources at our command.

Year.	Loss by exchange.	Average rate of Secretary of State's Bills.
	£	s. d.
1871-72	428,920	1—11·12
1872-73	691,287	1—10·81
1873-74	879,411	1—10·35
1874-75	785,·20	1—10·22
1875-76	1,355,861	1— 9·64
1876-77	2,059,311	1— 8·49
1877-78	1,514,922	1— 8·79
1878-79	3,225,831	1— 7·76
1879-80	2,926,403	1— 8·
1880-81	2,716,809	1— 7·95
1881-82	3,556,700	1— 7·89
1882-83	3,081,433	1— 7·52
1883-84	3,838,156	1— 7·54
1884-85 Revised Estimate.	3,252,900	1— 7·3
1885-86 Budget „	3,573,600	1— 7·

81. It is explained, in the course of this statement, why the loss by exchange in 1884-85 and again in 1885-86 is apparently less than in some of the previous years, namely, that the Secretary of State has been able to furnish himself with funds in England which assisted in keeping down the total amount of his bills. But for this, in the ensuing year 1885-86, we should have had to estimate for loss by exchange at a figure certainly not less than £4,000,000. Unless exchange improves during ensuing years, we must regard ourselves as liable to have to make provision upon our Budgets for an item of little less than four millions in excess of that which at the commencement of the last decade we were called upon to meet. The highest point reached by the Secretary of State's bills and telegraphic transfers during 1884-85 has been 19·85 in May last, and the lowest 18·92 in February.

82. Since June last, when the rate began to decline, there has been no prospect to recovery. The time is probably approaching when this question of the fall in the value of silver will come more prominently before public attention. The policy of the President of the United States in favour of a temporary suspension of the coinage of silver has been unequivocably pronounced ; and although there exists considerable doubt as to how far that policy will be endorsed by the American Legislature, the uncertainty which for the present must continue to hang over the question will maintain the depression of exchange. In the next place, the Conference of the Latin Convention is about to meet, and on the measures taken in consequence of the deliberations of the Conference, the immediate future of silver must greatly depend. Speculation on the subject in a Statement of this nature would be idle ; but there seems no reason to hope that we have as yet seen the worst of our difficulties under the head of exchange ; and if causes which are operating unfavourably to it, whether connected with trade or with the decision which may be taken by the Latin Convention or the American Legislature, are accentuated, it seems clear that the Government of India, unless it is able to obtain the attention of other Governments to its own views upon the question, may be called upon shortly to choose between deficit, or measures involving some degree of increase in taxation.

83. The fourth and last item to which I have drawn attention in paragraph 73 is the grant of £500,000 for our railways, provided especially with a view to assistance in so much of our contemplated expenditure as is connected with the improvement of our frontier communications. It has always been hitherto the policy of the Government of India to meet demands of this nature, so far as they can be met, from its revenue : revenue failing, the Government of India is prepared to have recourse to borrowing. The remarks made by Sir John Strachey in paragraph 49 of his Financial Statement for 1880-81, express so entirely and succinctly my own opinion on this subject, that I may be allowed to quote them here. He says—

"The reasons for which it is right to provide for the charges of the war out of current income apply equally, and indeed with greater force, to the charges for the frontier railways. Although they will permanently benefit the country it is plain that we could not construct them with borrowed money on the grounds on which we borrow for productive public works, and that their cost must be included among our ordinary charges. If, however, we could not have paid for them out of our ordinary revenus, it would have been quite right to borrow for their construction. I should have said this because the works are absolutely necessary and because the political and financial evils of borrowing would be less serious than those involved by fresh taxation. I should not have defended borrowing for these railways on the ground that they will benefit posterity as well as the present generation. That is a matter about which I know nothing ; but I know that posterity will have quite enough to do in bearing its own burdens."

84. The amount of the annual grant from revenue must in future obviously depend on the annual condition of our finances. All that I can say at present is that for my own part I am extremely desirous to devote as much as possible from revenue to the construction of railways, of which the portion which concerns our frontier communications must remain in great part unproductive. To the same class of grants belongs the item of £15,000 which we have devoted to the improvement of the defences of Aden ; and a further item of £70,000 which we have placed at the disposal of the Military Department as a first instalment to be expended in the defence of our harbours. That we should have been able, in spite of the second and third of the four considerations which I have enumerated in paragraph 74, to make these additional grants, is evidence of the elastic nature of our revenues ; but in view to all that has been said as to our financial prospects, I should be sorry to commit myself to an assurance that our revenues will continue to permit us to devote as much annually to the completion of the several works indicated, although no effort will be spared to enable this to be done. Meanwhile the following figures show what has been the State or Guaranteed expenditure under the Revised Estimate in 1884-85 and what are our estimates for 1885-86. The Budget Estimate for 1884-85 was Rs. 6,59,19,000 only, being Rs. 73,44,100 less than the Revised Estimate of that year which, again, is Rs. 1,96,87,100 in excess of the Revised Estimate of 1883-84. The difference between the Revised Estimate of 1883-84 and the Budget Estimate of 1885-86 is therefore no less than £2,701,100 conventional sterling.

85. I think I have given now such a general view of the situation as it presents itself to us in making our estimates for the ensuing year, that it will be unnecessary to dwell further on the subject taken as a whole, and I may pass to the detailed explanations which it is usual to embody in the Budget Statement with regard to the increases and decreases under specific heads. I shall endeavour to make these as short as possible, and indeed, it seems to me that the custom of marshalling these figures in the body of this Statement, is one which, with exception, perhaps, as to figures treating of subjects of unusual interest, will in future be more honoured in the breach than in the observance. Where the amount of increase or decrease is less than £10,000, no explanation will be offered in the following remarks.

86. Land Revenue (I) ; Increase, £787,900. Compared with the Revised, the Budget Estimate for 1885-86 shows an increase of £787,900, made up chiefly of £25,400 under British Burmah, £76,900 Punjab, £407,700 Madras, and £270,000 Bombay.

In the case of Burmah increased revenue is expected from capitation tax and from other miscellaneous sources. In the Punjab the increase is due to collection of revenue in suspense, and to revision of settlements. In Bombay and Madras the increase arises to a considerable extent from arrears of collections, suspended owing to the partial failure of crops in 1884-85.

87. Opium (II) ; increase, £175,500 ; due to the expected recovery of our opium revenue from the depression of 1884-85. Of this net difference, an increase of £236,800 occurs under Bengal, and a decrease of £59,400 under Bombay. The number of chests to be sold in the calendar year 1885 is 49,992 ; due notice will be given of the amount which it is proposed to sell in the year 1886. The price taken for 1885-86 is rather less than 1,250 per chest, the average of the year 1884-85 having been 1,296. The Malwa opium scheme introduced, as explained in last year's Statement, by Mr. H. Rivett-Carnac, continues to work satisfactorily ; 2,500 maunds at 90° consistence will be bought this year, against 2,268 in 1884-85.

88. Salt (III) ; Increase, £50,000.—The Budget for 1885-86 shows an improvement over the Revised of 1884-85 of £50,000. This difference is arrived at as shown below :—

	Increase.	Decrease.
	£	£
Burmah	..	8,500
Bengal	..	30,000
Madras	88,500	...
	88,500	38,500
Net increase	50,000	

With regard to Burmah it is expected that the large stock that will be laid in, in 1884-85, will render replenishment on an extensive scale unnecessary in 1885-86, and that in that year local manufacture will remain stationary. Hence the reduction in revenue.

In the case of Bengal it is thought better not to place the Budget at as high a figure as the Revised Estimate.

With regard to Madras the larger estimate for 1885-86 is based principally on an anticipated increase of sales of East Coast salt, and on an anticipated increase of consuption generally.

89. Stamps (IV) ; Increase £55,400. The increase occurs chiefly in Bengal and in the North-Western Provinces and Oudh. In Bengal it is due to an expected increase in revenue resulting from the passing of the Bill for the registration of permanent tenures. In the North-Western Provinces and Oudh it is due to the transfer to this head from Land Revenue and Law and Justice of Revenue Record Fund and Criminal Record Fund receipts, which used to be received in cash, but which are now recovered in stamps. In the Punjab, allowance has been made for the further progress in revenue of which the actuals of past years justify the expectation in 1885-86.

90. Excise (V) ; Increase, £56,500. This occurs mainly in Madras, where it is anticipated that Toddy farms and Arrack farms in rented districts will yield an augmented revenue.

91. Provincial Rates (VI) ; Increase, £62,900. In the Central Provinces an improvement of £6,800 is expected from the Patwari cess, being the result of administrative reforms that are in progress. In Assam the revenue will, it is anticipated, yield £13,000 more, because of the rates being doubled in Sylhet. Slight increases are also expected in districts where there are waste land grants.

In the North-Western Provinces, owing to a rearrangement in the Village Watch circles, and to an increase in the number of watchmen in Oudh, higher revenue is expected in 1885-86. Madras and Bombay show an improvement of £22,500 and £14,200, respectively. As these rates are raised from land, they are affected in the same way, and, generally, to the same extent, as receipts under Land Revenue. The remarks made under "I. Land Revenue" at paragraph 86 against Madras and Bombay apply also to the head Provincial rates.

92. Customs (VII) ; An improvement in trade is expected to yield an increase of £145,000, compared with the Revised Estimate. The Revised Estimate of 1884-85 was, however, taken at a figure considerably below the Budget of that year.

93. Forest (IX) : Increase, £78,700 The increase may be ascribed generally to expected increased demand for timber, and to the development of timber operations.

94. Post Office (XII) ; Increase, £41,300. This is due to an anticipated increase in the sale of ordinary postage stamps, and to an expected increase in receipts on account of Money Orders, the growth of the revenue under both heads justifying the advance in the estimates.

95. Mint (XIV) ; Decrease, £39,000. This is a very uncertain head, and difficult to estimate. A reduction of £39,000 is made because it is not considered safe to expect that silver to the same extent will be coined in 1885-86 as in 1884-85.

96. Law and Justice (XV) ; Increase, £31,200. This head shows an improvement of £31,200 compared with the Revised. Nearly the whole of the increase occurs under Bengal and the North-Western Provinces and Oudh, where larger receipts are expected from sale of Jail manufactures and from the hire of convicts.

97. Interest (XXI) ; Decrease, £31,000. Of this £23,100 occurs in England and £7,900 in India. In 1884-85, owing to the favourable state of the money market, the loan of £3,000,000 required for the discharge of debentures in August was issued in England in May, and during the interval the available portion of the abnormally swollen cash balance was invested on terms which were at the time unusually favourable. For 1885-86 only normal receipts have been estimated for. The decrease in India occurs in interest on overdrawals of Railway capital.

98. Receipts in aid of superannuations, etc. (XXII). The increase is £51,000, and is almost entirely due to credits of subscriptions towards the Bengal Civil Fund. No final arrangement for the taking over of this Fund has yet been made, but the question is being considered, and the contingency is provided for in the Estimates.

99. Miscellaneous (XXIV) ; Decrease, £48,900. This is an uncertain head, and one for which it is difficult to make an estimate a year in advance. In preparing the Revised Estimate of 1884-85 it was found that certain receipts which were expected to fall in would justify the Budget of that year being raised by £63,300. It is not considered safe at present, however, to put the Budget figure of 1885-86 at more than £14,400 above the Budget figure of 1884-85.

100. State Railways (Gross Earnings) (XXV.) The Budget Estimate of 1885-86 provides for an improvement of £682,100 compared with the Revised Estimate of 1884-85. This improvement is in large part nominal, being indebted for £300,000 to the inclusion of the Sindh, Punjab, and Delhi under State Railways for the last quarter of the year. The main results are :—

	Increase.	Decrease.
	£	£
Rajputana-Malwa	172,500	..
Umeria Colliery	13,700	..
Nagpur and Chhattisgarh	10,000	..
Burma	60,000	..
Eastern Bengal	110,000	..
Tirhoot	12,000	...
Naraingunge-Dacca-Mymensingh	18,500	...
Cawnpore-Achneyra	25,000	...
Indus Valley	..	45,000
Sindh, Punjab, and Delhi	300,000	

Rajputana-Malwa State Railway.—The Budget Estimate for 1885-86, £1,475,000, includes the estimated earnings of the Rewari-Ferozepore State Railway, hitherto shown under the non-productive head of Account, XXIX. State Railways. The inclusion in the present estimate of the transactions of this line explains the large difference between the Revised Estimate for 1884-85 and Budget Estimate for 1885-86. A small improvement in the traffic has also been allowed for.

Umeria Colliery.—No provision was made in 1884-85. But it is expected that the colliery will earn £13,700 during 1885-86.

Nagpur and Chhattisgarh State Railway.—An increase of £12,500 is allowed for during 1885-86, owing to the better prospects of the grain traffic.

Burma State Railways.—The Budget Estimate for 1885-86 is placed at £60,000 higher than the Revised Estimate for 1884-85, owing to an additional length of 81 miles on the Sittang Railway expected to be opened for traffic on the 1st April next, as well as to provide for development of traffic generally.

Eastern Bengal State Railway.—An increase of £110,000 is provided for during 1885-86. A full year's earnings will accrue instead of the transactions of nine months only. The prospects of the traffic next year are good, and it is hoped that the estimate will be fully realised.

Tirhoot State Railway.—The Budget Estimate provides for an increase of £12,000 during 1885-86, which, it is believed, will be realised, as the Hajeepore extension will be opened for the whole twelve months, against five months in 1884-85. Moreover a further short length of line is likely to be opened during the year.

Naraingunge-Dacca-Mymensingh Railway.—An improvement of £18,500 is provided for during 1885-86, owing to an additional length of 75·62 miles expected to be opened about 1st August next.

Cawnpore-Achneyra State Railway.—The Budget Estimate for 1885-86 provides for an increase of £25,000. This will, in all probability, be realised, as in the previous year the Farakhabad-Hathras and Jumna Bridge sections were only opened from the 1st July 1884, or for nine months of the year only, while in 1885-86 a whole year's earnings of these sections are provided for.

Indus Valley State Railway.—The line altogether is doing remarkably well, and judging from present prospects, the Revised Estimate is placed at £705,000. This figure, it is believed, will be fully realized. It is not considered advisable, at present, owing to the uncertainty of the wheat traffic, to place the receipts of 1885-86 at a higher figure than £660,000.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate for 1885-86 provides for the estimated earnings of the last quarter of that official year under State Railways.

East Indian Railway (gross earnings). The Budget Estimate for 1885-86 provides for an improvement of £280,000 on the Revised Estimates. It is believed that to this extent trade will revive during next year. The estimate, it will be observed, is £300,000 less than the Budget Estimate of 1884-85.

101. Guaranteed Railways (net traffic receipts) (XXVI). This head shows a decrease of £14,000. Excluding the Eastern Bengal Railway, which became a State Railway from the 1st July 1884, and under which a net issue of £1,300 was provided in the Revised Estimate of 1884-85, the rest of the differences are given below :—

	Increase.	Decrease.
	£	£
Madras Railway	..	25,000
South Indian Railway	25,000	..
Bombay, Baroda, and Central India Railway	30,000	..
Oudh and Rohilkund Railway	45,000	..
Sind, Punjaub and Delhi Railway	..	70,000
Great Indian Peninsula Railway	..	20,000

Madras Railway.—The Budget Estimate for 1885-86 is £25,000 worse than the Revised Estimate for 1884-85. The receipts during 1885-86 are entered at the same figure as the Revised Estimate. The expenses, however, are placed at £25,000 more than in the Revised Estimate.

South Indian Railway.—An improvement of £30,000 has been provided for in the Budget Estimate. The estimates for 1885-86 place the gross revenue at £20,000 more than the Revised Estimate which, there is every reason to believe, will be realised, as the traffic is steadily improving. Heavy expenditure in connection with the restoration of the bridges and works damaged by the flood of this year will have to be met in 1885-86.

Bombay, Baroda, and Central India Railway.—In the Budget Estimate for 1885-86, an increase of £30,000 is provided for, as compared with the Revised Estimate for 1884-85. This is due to the additional traffic expected.

Oudh and Rohilkhund Railway.—An improvement in the traffic may reasonably be looked for during 1885-86, and an additional length of line will, it is expected, be opened for traffic during the year. The Budget Estimate shows a net improvement of £45,000 compared with the Revised Estimate of 1884-85.

Sind, Punjab, and Delhi Railway.—The Budget Estimate provides for the transactions of the first nine months of the official year only, viz., from 1st April to 31st December 1885. As the line will very probably be taken up by Government on the 1st January 1886, the transactions for the remainder of the year are allowed for under State Railways ; and hence a decrease £70,000 compared with the Revised Estimate for 1884-85. The figures entered in the Budget are normal, and do not call for any special remark.

102. Irrigation and Navigation (Direct Receipts) (XXXI). The Budget Estimate for 1885-86 shows a decrease of £173,400 compared with the Revised Estimate for 1884-85 :—

	Increase.	Decrease.
	£	£
Punjab	...	13,100
Madras	300	..
Bombay	1,300	..
Bengal	...	...
North-Western Provinces and Oudh	..	161,900
Total	1,600	175,000
		173,400

The decrease in the Punjab is the net result of a reduction in the estimated receipts by Civil Officers on account of owner's rates on the Western Jumna Canal, counterbalanced to some extent by increase in revenue due to the opening of the Chenab Canal, and of increased irrigation and better rabi crops expected from the operations of the Bari Doab and Sirhind Canals.

The small increase of £300 in Madras is due chiefly to the increased revenue expected from the Kurnool Canal.

The expected increase in Bombay is due chiefly to anticipated realisation of arrears of previous years on account of certain canals ; to expectation of a sufficient supply of water in the Hathmati Canal ; and to extension as well as to the probable increase in the water-supply from the canal furnishing the town of Poona.

The decrease of £161,900 in the North-Western Provinces and Oudh is the result of the failure of the Nadrai Aqueduct, Lower Ganges Canal, as until such time as the new works are completed, only obout half the required supply can be passed down from the head works at Narora.

103. State Railways (XXIX). The Budget Estimate for 1885-86 shows a decrease of £85,900 as compared with the Revised Estimate for 1884-85, and consists mainly of an item of £87,500, decrease in the Rewari-Ferozepore State Railway. No provision has been made in 1885-86 for this railway, because the estimated earnings of the line for that year are included in those of the Rajputana-Malwa State Railway, under "XXV. State Railways."

104. Subsidised Railways (XXX) Southern Mahratta Railway. The Budget Estimate for 1885-86 provides for an improvement of £67,500, because the line now opened will be worked for 12 months, and an additional length of 103 miles will, it is expected, be opened early in April.

105. Civil buildings, Roads and Services (XXXIII). The Budget estimate for 1885-86 shows a decrease of £68,600. Nearly the whole of the decrease occurs under India, General, and under Bengal. In the case of the former the Revised Estimate of 1884-85 contains an abnormal receipt of £23,100 on account of arrears of previous year's contributions for roads in Scindia's territory realised in 1884-85. With regard to Bengal, where the decrease is £41,300, the Revised Estimate for 1884-85 provides for an abnormal receipt of £46,000 realised from the East Indian Railway Company on account of the value of Railway Offices in Fairlie Place, Calcutta. The remainder of the decrease in Bengal is due to an expected decline in ferry receipts.

EXPENDITURE.

106. Interest on ordinary debt, 1885-86 ; (1) Decrease, £388,200. This arises as follows :—

	£
England	166,000
India	222,200
Total	388,200

The saving in England would have been more but for a provision of £60,000 on account of interest on the loan to be raised in England in 1885-86. The decrease in England is accounted for by the absence of provision on account of discount which had to be paid in 1884-85 on the three million 3 per cent. stock raised in that year. In 1885-86 £90,000 have been provided representing interest on the 3 per cent. India stock issued in 1884-85 and for which only £67,500 were provided in that year. On the other hand decreases occur under interest on Temporary oans and Debentures, the former owing to repayment of the loan, and the latter to the conversion of the 4 per cent. Debentures, amounting to 5 millions, into 3½ per cent. Debentures.

The decrease in India amounts to £222,200, and is due principally to the transfer of capital from the ordinary to the productive portion of the Account, on account of the capital expenditure on State Railways and Irrigation.

107. Interest on other obligations ; Decrease, £63,400. Of this £62,600 occur in India and £800 in England. In India a saving of £84,000 arises out of new arrangements with the Bengal Civil Fund, and an increased charge of over £20,000 for interest on Savings Bank Balances.

108. Assignments and Compensations (4) ; Increase, £16,400. This occurs principally in Bombay, where provision has been made for the award of compensation to be paid for the closing of salt-works in Goa.

109. Opium (6) ; Decrease, £468,300. The Revised Estimate for 1884-85 includes a provision of £593,600 in excess of the Original Estimate chiefly because of the exceptionally heavy outturn of the opium crop of 1883-84. The estimate of 1885-86 has been fixed for a smaller outturn.

110. Salt (7) ; Increase, £32,700. The increase occurs chiefly under India (General), and Bombay and is due to increased provision on account of establishments, salt purchase, and freight.

111. Excise (9) ; Increase, £20,100. The increase is general, but in Bengal an excess of £10,300 has been provided to give effect to the recommendations of the Excise Commission.

112. Forest (13) ; Increase, £28,100. The increase is general and occurs in all but the North-Western Provinces and Oudh, where there is a decrease of £21,900 on account of charges for the Collection of Timber.

113. Post Office (15) ; Increase, £35,100. The increase occurs chiefly in the "conveyance of mails" and is partly due to larger provision on account of the pay of overseers, runners, &c., for the Road establishments.

114. Telegraph (16) ; Increase, £51,300. The increase occurs principally in England, £33,900. The increase is due to a larger amount of stores being necessary to meet the growing requirements of the Department.

115. Law and Justice (19) ; Increase, £145,600. The increase is general, and occurs in all the provinces of British India. The increase in Bengal amounts to £49,300, and is chiefly due to the appointment of three new Judges to the High Court and to expected increased outlay on raw material, &c., for Jail manufactures. The increase in the North-Western Provinces and Oudh, amounting to £22,100, is chiefly due to the formation of a separate office for the Legal Remembrancer to the transfer of Distrainers (Kurk Amins) charges to this head from the head Personal deposits ; to the transfer of Criminal Court Record Fund Charges from 5 Land Revenue ; and to full provision for Jail supplies and services, and for Jail manufactures. In the Punjab the increase is £33,600, and is provided to meet the salaries of the newly appointed Divisional and District Judges with their establishments, and to cover the higher rates of salary to Deputy and Assistant Commissioners under the re-organisation scheme of the Punjab Commission.

116. Police (20) ; Increase, £49,900. The increase is distributed over most of the Provinces. In the North-Western provinces and Oudh, the increase amounts to £15,100, and is due chiefly to extra provision for Clothing and for Village Police.

117. Marine (21) ; Increase, £35,300. This arises chiefly under India, General, and is due to the addition of the Canning to the Marine establishment preparatory to its being fitted up as a troopship : to increased work in the Bombay Dockyard, and repairs to the Hydraulic Lift preparatory to its being made over to a private Company.

118. Education (22) ; Increase £81,300. The increase is general, and is due to the spread of education. In the North-Western Provinces and Oudh an increase of £14,800 is provided to meet additional expenditure on Inspection, Normal and Local Schools, Grants-in-aid, &c. In Bombay the increase amounts to £35,000, and for the most part represents new grants to Primary Schools within municipal limits.

119. Medical (24) ; Increase £30,100. The increase is general and is due to the growing requirements of the Department.

120. Political (25) ; Decrease £84,200. The decrease is chiefly due to a reduction of £60,000 in the provision for the Afghan Delimitation Commission and to the absence of arrear payments on account of the Amir's subsidy.

121. Scientific and other Minor Departments (26) ; Increase, £45,500. The increase occurs chiefly under India (General), and Bombay. Under India (General) the increase amounts to £20,800, and is due to larger provision for survey charges. Under Bombay the increase of £10,500 is on account of the Indian and Colonial Exhibition of London and Fine Arts Universal Exhibition of Antwerp.

122. Superannuations, Allowances and Pensions (29) ; Increase £105,000. In India a decrease of £23,000 is expected. In England larger payments to the extent of £129,000 are anticipated on account of annuities due to Government taking over the Bengal Civil Fund in 1885-86.

123. Miscellaneous (31) ; Decrease £15,000. This occurs chiefly in India, (General) and is due mainly to the absence of provision for special payments made in 1884-85 on account of compensation for damage and detention of Petroleum in Calcutta.

124. Protective Works, Railway (33) ; Decrease £398,100. The Revised Estimate for 1884-85 included £388,100 unappropriated in 1883-84 and re-allotted in 1884-85. No such re-allotment occurs in 1885-86, for which year only the fixed portion of the annual grant has been assigned.

125. Reduction of Debt (35) : The increase of £360,400 is due to the reduction in the grant for Railways, which sets free a corresponding sum for reduction of debt.

126. State Railways (Working Expenses) (36) ; Increase £436,700. The increase is the result of a series of figures, of which the following are the principal items :—

	Increase.
Rajputana-Malwa Railway	147,500
Burma Railway	34,000
Eastern Bengal Railway	52,500
Naraingunge-Dacca-Mymensing Railway	18,500
Cawnpore-Achneyra Railway	12,500
Sindh, Punjab, and Delhi Railway	180,000

Rajputana-Malwa Railway.—The increase is partly nominal, representing the expenses on account of the Rewari-Ferozepore line hitherto shewn under the non-productive head of account, viz., 41. State Railways Revenue Account. An increase of £17,500 occurs on account of the surplus profits for the half year ending 30th June 1885, payable to the Bombay, Baroda and Central India Railway for the working of the line. The additional expenditure provided under this Railway will be set off to some extent by credits in the Civil Account under Superannuation Allowances and Pensions, Stationery and Printing, Miscellaneous and Police. The credits on these accounts are roughly estimated at £40,000.

Burma Railway.—The additional assignment is due to an additional mileage of 81 miles being expected to be opened on the Sittang Railway from 1st April 1885, and to anticipated expansion of traffic.

The increase under Eastern Bengal Railway amounts to £52,500, and is due to the amalgamation with this line of the Calcutta and South-Eastern Railway and of the Poradaha-Damukdia section of the Northern Bengal State Railway. Increased provision has also been made for expenditure owing to larger estimated traffic.

Naraingunge-Dacca-Mymensing Railway.—An additional length of 75·62 miles is expected to be opened about 1st August next, and the increase in the Budget is to meet outlay on this extension.

Cawnpore-Achneyra Railway.—The increase provides for increased mileage ; for sleeper renewals ; and for improving the assignment of certain portions of the Cawnpore-Farakhabad section of the line.

Sindh, Punjab, and Delhi Railway.—This line will probably be taken over by Government on the 1st January 1886. The Budget Estimate for 1885-86 provides for the estimated expenses of the last quarter of that year.

East Indian Railway Working expenses.—Decrease, £64,800. The decrease is due to a reduction of expenditure on account of renewals, and to a falling off in the payment on account of surplus profits, due to the falling off in the revenue of the 2nd half of 1884 and the 1st half of 1885.

127. Guaranteed Railways (Surplus profits, Land and Supervision) (37) ; Increase, £20,900. The increase is brought about by the necessity for provision in Madras of £15,300 on account of land required for the Beypore-Calicut Extension.

128. Irrigation and Navigation.—Increase, £11,300. The increase is due to additional capital outlay on the several projects.

129. Charges in respect of Capital (39) ; (a) Interest on Debt ; State Railways ; Increase, £137,300. The increase is chiefly due to gradual increase in the capital expenditure on State Railways.

East Indian Railway.—Increase, £18,900. An increased provision is made to cover the charge on account of interest on India stock and interest on Capital, Capital advance, and Stores suspense accounts.

(b) Annuities in purchase of Guaranteed Railways (including Sinking Funds).—Increase, £96,700. The increase is due to a full year's provision having been made in 1885-86 on account of the annuity for the Eastern Bengal Railway, against provisio the Revised Budget of 1884-85 for only the payme of the proportion of the annuity due on the three months ending 31st October.

130. State Railways, Capital Account (40) ; Increase, £206,900. The increase is due to provision being made on account of the Lucknow-Sitapur-Kheri Line, the construction of which has been sanctioned by the Secretary of State.

131. State Railways (working and maintenance) (41) ; Decrease, £56,000. The decrease is chiefly due to the expenses of the Rewari-Ferozepur Line having been transferred to 36. State Railways, and included under Rajputana-Malwa Railway.

132. Subsidised Railways (42) ; Decrease, £51,200. This is the net result of the following changes :—

	Increase.	Decrease.
	£	£
Guaranteed Interest	..	36,400
Subsidy	6,500	...
Payments for Land	..	21,300

Under guaranteed interest the decrease is due to the cessation of payments on this account to the Bengal Central Railway and to Rohilkhund-Kumaon Railway from 1st January 1885. The increase under "Subsidy" represents the payments to the Rohilkhund-Kumaon Railway and to the Assam Railway. The decrease under payments for land is the amount by which the requirements under this head in 1885-86 are expected to fall short of the payments in 1884-85.

Southern Mahratta Railway.—Increase, £73,000. Of this £24,000 occurs in interest charges and £49,000 in working expenses. The former is due to additional provision being made to cover the interest on the additional capital raised by debentures, and the latter to provision being made for an additional length of 103 miles which it is expected will be opened for traffic early in April.

133. Irrigation and Navigation (44). The decrease amounts to £75,000, and occurs as follows :—

	£
Imperial	30,500
Provincial	45,600
	76,100
Local (increase)	1,100
Net decrease	75,000

The decrease is due to the Government of India not being able to provide a larger sum than £525,000 for total outlay in 1885-86, from imperial resources and to a heavy reduction in the grant for Provincial Public Works in Burma. There is an increase of £9,900 in Bengal, due chiefly to an increase of expenditure on the Orissa Coast Canal which is approaching completion.

134. Military Works.—Increase, £117,100. The Budget for 1885-86 provides (1) fixed annual grant of one crore of rupees ; (2) one and half lakhs in addition for the Aden defences ; (3) seven lakhs for Bombay Defences ; and (4) the lapse of the current year's grant, Rs. 55,000.

135. Civil Buildings, Roads, and Services (46). This is a net increase of £47,500 due to the addition of £100,000 to the estimates, being the grant for frontier roads.

136. Army (47) ; Decrease, £204,800

The net estimated cost of the army in India for the financial year 1885-86 (excluding war charges and receipts) is £14,881,000, or a little below £15,000,000, which may be considered to be about the normal military expenditure in India and in England. The above sum provides for the estimated cost of the British army serving in India, the sanctioned number at the present time being more nearly complete than it was at any time during the five years immediately preceding the Afghan War. Dealing alone with army expenditure in India, there is a net increase of £36,200, which is explained by the fact that under the grant for regimental pay, allowances, and charges there is an increase of £48,600, due to the rate of exchange for the pay of British troops in 1885-86 having been fixed at 1s. 7½d., the rate for 1884-85 being 1s. 8d. There is also a large increase in the purchase of country-brewed beer, which will be supplied to all but three stations in Bengal, and which is slowly superseding English beer in the Madras and Bombay presidencies. The increase is counterbalanced by a corresponding reduction in the Home charges. Under the head of "ordnance establishments, stores, and camp equipage" there is an increase of £22,115, consequent on the outturn of small-arms ammunition at the factories having to be largely increased to replace reserves which it was found necessary to condemn.

There is an increase of £36,169 "miscellaneous services," chiefly consequent on the provision of £20,000 for land required in connection with the new redoubts in course of construction at Lucknow. The grant for volunteers, consequent on the growth of the movement, and revised rates of pay for sergeant instructors, shows an increase of £13,97 while on the other hand there is a reduction under the head of commissariat establishments, supplies and services of £28,532, which is due to favourable prices of supplies, and anticipated saving in railway and transport charges owing to reduced rates and a small relief. As regards the home charges the gross estimate for 1885-86 is lower than that of any year since 1873-74. This is due partly to a reduction in pension charges for British troops and partly to reduced demands for stores. The charges for the Indian troop service are also very low. The estimated charge for stores is lower than it has been for nineteen years. The decrease is due partly to the economical administration of the several departments, and partly to the substitution of country products and manufactures and malt-liquor for stores hitherto imported from England. From both points of view the reduction is satisfactory.

Whatever may be the case in the future, at the close of 1884-85 the total net military charges in India and England were lower than they have been at any time during the past ten years, and this has been effected without prejudice to efficiency or any reduction in the authorised aggregate strength of the army, and notwithstanding that the non-effective and superannuation charges have in recent years largely increased. But for these and additional expenditure caused by changes of organisation in the British army the Government of India are in no way responsible. This fact, however, does not lessen the uncertainty which prevails with regard to what the demands on the above account may amount to, and they are, in consequence, a source of considerable anxiety to those who are responsible for army expenditure in India.

137. The Indian Government will continue to bear the ordinary charges of the troops who have been or who may be sent to the Suakim expedition. All extraordinary charges—all charges, that is to say, other than those which would have been, in ordinary course, incurred had these troops remained in India—will be defrayed by the English Government.

138. Exchange on Transactions with London (49). Compared with the Revised Estimate of 1884-85, the Budget Estimate of 1885-86 shows an increase of £320,700. The figures of both years are compared below. The entries with (a) against them represent Gain, and those with (b) represent Loss.

	Revised Estimates, 1884-85.	Budget Estimates, 1885-86.
	£	£
Secretary of State's Bills	(a) 3,337,100	(b) 3,624,700
Expedition to Suakim	(b) 75,000	(b) 118,800
Hong-Kong Bills	(b) 50,600	(b) 41,900
Guaranteed Railways	(a) 150,200	(a) 136,300
East Indian Railway	(a) 98,100	(a) 121,800
Rajputana-Malwa Railway	(a) 16,800	(a) 25,000
Southern Mahratta Railway	(b) 136,700	(b) 158,600
Military	(a) 7,000	(a) 13,900
Public Works and Civil	(a) 74,400	(a) 73,400
Total	(b) 3,252,900	(b) 3,573,600

The Secretary of State's drawings have been fixed at £13,773,700 against £13,795,300 in the Revised, the rate of exchange adopted for 1885-86 being 1s. 7d. against 1s. 7·3d., the rate taken in the Revised. The Secretary of State's drawings have been taken at the figure quoted above on the assumption that £2,225,000 true sterling will be raised in England by way of loan, and that £481,200 (the equivalent of 60 lakhs of rupees at 1s. 7·25d. the rupee) will be recovered in England on account of sums advanced in India towards the expedition to Suakim.

139. Having brought the analysis of the financial situation, such as it presents itself, and of the detailed figures explaining variations between the Revised Estimates and Budget Estimates for 1884-85 and the Revised Estimates for 1884-85 and Budget Estimates for 1885-86, to a close, it remains only briefly to sum up our situation. The remarks made in the Preliminary paragraph have been, I trust, sufficiently illustrated in the course of this Statement. The prospects of our revenues, the heavy demands which they have been called upon to bear, and the liabilities to which we may yet be exposed, require no further explanation. The year commences with a surplus which is more less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from the improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it.

It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed in order that considerations which inevitably presented themselves when the estimates were being framed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position.

WAYS AND MEANS.

140. In the Financial Statement for 1884-85 it was anticipated that the Secretary of State would draw, during 1883-84 £17,800,000 true sterling ; that the balance in Indian Treasuries on 31st March 1884 would be £12,440,000 ; that the Secretary of State would draw during 1884-85 £16,500,000 true sterling ; that assistance must be obtained during the year to the extent of £2,500,000, either by loan raised in India or by reduction of the drawings of the Secretary of State ; and that the year would close on 31st March 1885 with a balance in the Indian Treasury of £11,010,850.

The Secretary of State actually drew in 1883-84 £17,599,805 true sterling, and the year 1884-85 opened with a balance in Indian Treasuries of £13,199,926, being £759,926 in excess of the estimate.

No loan was raised in India during the year, and the Secretary of State reduced the estimated amount of his drawings, so that his total drawings for the year 1884-85 are now taken at £13,795,300 true sterling.

It is expected, if the Secretary of State should draw the amount he proposes to draw that the year 1885-86 will open with a balance in Indian Treasuries of £11,920,000 ; that the Secretary of State will require during the year £16,804,900 true sterling ; and that if he were to draw the whole amount from India during the year, the amount in the Indian Treasuries would require to be supplemented by a loan of £3,500,000 (350 lakhs of rupees). The amount available for reduction of debt under the grant for Famine Relief and Insurance in 1885-86 is, however, in round numbers £680,000, (68 lakhs of rupees) and it will obviously be best to take this amount to reduce borrowing rather than in actual reduction of debt previously incurred. The total amount to be borrowed has for the purposes of the estimates been taken at 282 lakhs of rupees, equivalent to about £2,225,000 true sterling. The Government of India has urged on the Secretary of State the inexpediency of attempting to borrow 282 lakhs of rupees in India this year, and the Secretary of State has accepted this opinion and agreed to find the equivalent sum of £2,225,000 true sterling in England during 1885-86. But while the Government now announces its intention of borrowing in England, and of not borrowing in India this year, it must be distinctly understood that no pledge is given, and that the Government of India does not hold itself precluded by anything now said from borrowing, in case of necessity, in India, or partly in India and partly in England, whatever sums of money may hereafter be found necessary for the service of the year.

The total requirements of the Secretary of State in 1885-86 being £16,804,900 true sterling, and it being anticipated that of this amount £2,225,000 true sterling will be obtained by loan or otherwise in England, there will remain £14,579,900 true sterling to be remitted from India. Of this sum it is estimated that the Secretary of State will receive £806,200 true sterling on account of repayments by Home Government of advances made in 1884-85 and 1885-86 for the Suakim expedition leaving £13,773,700 true sterling to be drawn by bills and telegraphic transfers during the year. The closing balance of the year in Indian Treasuries on 31st March 1886 is estimated at £10,204,526.

141. The following is a summary of the chief points in the foregoing Statement:—

1. The Accounts of 1883-84 shew a surplus of £1,387,496. An analysis of the surplus shews it to be partly due to revenues collected in anticipation of the following year 1884-85.

2. The Revised Estimate of 1884-85 shews a deficit of £716,200.

3. The causes of this deficit are, the stagnation of the export wheat and rice trade, the heavy expenditure connected with the extraordinary opium crop of 1883-84, the collection, in anticipation, of Land Revenue, above alluded to, the suspension of a considerable amount of Land Revenue in Bombay and Madras, until the year 1885-86, in consequence of the partial failure of the rains in the year 1883-84, and the grant of a considerable sum from revenue for capital expenditure on frontier Railways.

4. Statistics are given illustrating the great fall in exports in most of the Indian products during the year, and the abnormal expenditure on account of the opium crop.

5. The consumption of salt and progress of Savings Banks continue satisfactory, but Stock Notes shew no sign of improvement.

6. The net import of gold during 1883-84 was Rs. 5,46,33,156, being the largest import since the year 1869-70. In 10 months of 1884-85 the net import of gold has been Rs. 4,50,26,000.

7. The Revised Estimates of 1884-85 provided for drawings by the Secretary of State to the amount of £13,795,300, being £2,704,700 true sterling less than the Original Estimates of the year.

8. The surplus of 1885-86 is estimated at £508,100, but the estimates on which this surplus is framed include, on the one hand, a grant of £585,000 from Revenue for Capital Railway Expenditure and for Harbour Defences, and, on the other, they take credit for £585,000, being the nominal saving in exchange on estimated short drawings by the Secretary of State.

9. The net Opium Revenue for 1885-86 has been taken at £6,547,300.

10. The opium crop of 1885 promises well: the reserve on the 31st December 1884 was 2,296 chests. The probable reserve on December 31st, 1885, will be 18,297 chests.

11. Due notice will be given of the amount of opium to be sold during 1886.

12. In the Estimates of 1885-86 the rate of exchange has been taken at 1s. 7d., and provision made for drawings by the Secretary of State to the amount of £13,773,700.

13. It is intended that the usual Public Works loan should be raised in England this year, but no pledge on the subject is given.

GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

Receipts.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
Revenue—	£	£
Principal Heads of Revenue—		
Land Revenue	21,546,300	22,334,200
Opium	8,850,000	9,025,500
Salt	6,350,000	6,400,000
Stamps	3,578,000	3,633,400
Excise	4,013,500	4,070,000
Other Heads	6,294,000	6,580,800
Total Principal Heads	50,631,800	52,043,900
Post Office, Telegraph, and Mint	1,789,200	1,792,900
Receipts by Civil Departments	1,402,100	1,426,300
Miscellaneous	1,369,400	1,346,500
Revenue from Productive Public Works	12,923,900	13,707,000
Receipts on account of Public Works not classed as Productive	1,008,700	920,400
Receipts by Military Departments	866,100	853,400
Total Revenue	69,991,200	72,090,400
Debt, Deposits and Advances—		
Permanent Debt (net incurred)	1,155,400	2,205,000
Unfunded Debt (net incurred)	855,000	648,400
Deposits and Advances	725,300	236,100
Loans to Municipalities, Native States, &c. (net Recoveries)	12,700	308,100
Capital of Guaranteed and Subsidized Companies (net Receipts)	....	....
Remittances (net)	301,100	170,300
Secretary of State's Bills drawn	13,795,300	13,773,700
Total Receipts	86,836,000	89,132,000
Balance on April 1st India	13,199,926	11,920,026
England	4,113,221	2,2[illegible]3,121
Grand Total	104,149,147	103,565,147

DISBURSEMENTS.

Disbursements.	Revised Estimate 1884-85.	Budget Estimate 1885-86.
Expenditure—	£	£
Interest	4,404,900	3,953,000
Direct Demands on the Revenues	9,571,100	9,311,500
Post Office, Telegraph, and Mint	2,131,300	2,216,400
Salaries and Expenses of Civil Depts	11,472,400	11,778,200
Miscellaneous Civil Charges	3,909,500	4,012,500
Famine Relief and Insurance	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account)	12,358,000	13,033,600
Expenditure on Public Works not classed as Productive	6,569,700	7,193,300
Army Services	15,970,200	15,734,400
Exchange on Transactions with London	3,252,9 0	3,573,600
Total	71,140,000	72,306,500
Add.—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	119,200	28,900
Deduct.—Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances	—551,800	—753,100
Total Expenditure Charged against Revenue	70,707,400	71,582,300
Expenditure on Productive Public Works (Capital Account)	5,732,400	4,405,400
Debt, Deposits, and Advances—		
Permanent Debt (net discharged)	...	...
Unfunded Debt (net discharged)	...	...
Deposits and Advances (net)	...	...
Loans to Municipalities and Native States, &c. (net advanced)	...	..
Capital of Guaranteed and Subsidized Companies (net withdrawals)	552,700	903,100
Remittances (net)	...	
Secretary of State's Bills paid	13,023,500	13,773,700
Total Disbursements	90,016,000	90,664,500
Balances on March 31st—India	11,920,026	10,204,526
England	2,213,122	2,696,121
Grand Total	104,149,147	103,565,147
Revenue	69,991,200	72,090,400
Expenditure chargeable thereon	70,707,400	71,582,300
Surplus (+) or Deficit (—)	+ 716,200	+ 508,100

ABSTRACT A.

DETAILS OF REVENUE

—	Accounts, 1883-84. Total.	Revised Estimate 1884-85. Total.	Budget Estimate 1885-86. Total.
Principal Heads of Revenue—	£	£	£
Land Revenue	22,361,899	21,546,300	22,334,203
Opium	9,556,501	8,850,000	9,025,500
Salt	6,145,413	6,350,000	6,400,000
Stamps	3,513,201	3,578,000	3,633,400
Excise	3,836,961	4,013,500	4,070,000
Provincial Rates	2,878,731	2,794,900	2,856,800
Customs	1,187,266	1,030,000	1,175,000
Assessed Taxes	526,087	511,800	514,900
Forest	1,052,190	982,300	1,061,000
Registration	258,955	280,800	281,800
Tributes from Native States	720,487	695,200	691,300
Total	52,037,691	50,631,800	52,043,900
Post Office, Telegraph, and Mint—			
Post Office	1,018,743	1,060,400	1,101,700
Telegraph	522,570	564,800	566,200
Mint	131,448	164,000	125,300
Total	1,672,761	1,789,200	1,792,900
Receipts by Civil Departments—			
Law and Justice	573,859	564,100	595,300
Police	311,874	316,000	311,600
Marine	192,867	177,900	176,400
Education	204,427	200,500	201,800
Medical	54,971	55,300	54,600
Scientific and other Minor Departments	89,731	88,300	86,600
Total	1,427,729	1,402,100	1,426,300
Miscellaneous—			
Interest	849,463	700,400	669,400
Receipts in aid of Superannuations, &c.	302,437	301,300	352,3 0
Stationery and Printing	50,595	48,100	51,100
Miscellaneous	310,109	319,600	270,700
Total	1,512,604	1,369,400	1,346,500
Revenue from Productive Public Works—			
State Railways (gross earnings)	3,082,248	3,269,600	3,841,700
East Indian Railway (gross earnings)	4,999,409	4,270,200	4,550,200
Eastern Bengal (gross earnings)	...	440,000	550,000
Guaranteed Railways (net Traffic Receipts)	3,688,148	3,374,000	3,360,000
Irrigation and Navigation (Direct Receipts)	936,581	1,048,100	874,700
Portion of Land Revenue due to Irrigation	534,126	522,000	530,400
Total	13,240,507	12,923,900	13,707,000
Receipts on account of Public Works not classed as Productive—			
State Railways	186,978	231,300	148,1 0
Subsidized Railways	2,645	500	..
Southern Mahratta	77	32,500	100,000
Irrigation and Navigation	111,872	137,500	135,400
Military Works	44,062	39,500	40,800
Civil Buildings, Roads, and Services	504,263	564,400	495,800
Total	879,897	1,008,700	920,400
Receipts by Military Departments—			
Army	952,524	866,100	853,400
Military Operations in Egypt	3,708	..	...
Total	956,232	866,100	853,400
Total Revenues	71,727,421	69,991,200	72,090,400

ABSTRACT B.

DETAILS OF EXPENDITURE.

—	Accounts 1883-84. Total.	Revised Estimate 1884-85. Total.	Budget Estimate 1885-86. Total.
Interest—	£	£	£
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	3,819,031	3,927,900	3,539,700
Interest on other obligations	457,235	477,000	413,300
Total	4,276,266	4,404,900	3,953,000
Direct Demands on the Revenues—			
Refunds and Drawbacks	388,270	213,900	224,400
Assignments and Compensations	1,238,840	1,232,100	1,248,500
Charges in respect of Collection, *viz*:—			
Land Revenue	3,329,147	3,346,600	3,444,300
Opium (including cost of Production)	1,854,690	2,946,500	2,478,200
Salt (including cost of Production)	446,641	459,600	492,300
Stamps	109,094	129,400	129,500
Excise	92,359	103,400	123,500
Provincial Rates	54,547	111,400	113,500
Customs	139,345	136,800	133,200
Assessed Taxes	13,214	13,200	13,400
Forest	649,375	701,500	729,600
Registration	167,091	176,700	181,100
Total	8,482,613	9,571,100	9,311,500
Post Office, Telegraph, and Mint—			
Post Office	1,234,481	1,254,400	1,288,600
Telegraph	669,239	788,700	840,000
Mint	80,338	88,200	87,800
Total	1,984,058	2,131,300	2,216,400
Salaries and Expenses of Civil Departments—			
General Administration	1,598,379	1,575,300	1,572,800
Law and Justice	3,238,811	3,294,200	3,439,800
Police	2,761,054	2,805,800	2,855,700
Marine (including River Navigation)	589,568	487,900	523,200
Education	1,184,194	1,210,800	1,292,100
Ecclesiastical	159,112	165,200	170,000
Medical	716,825	737,900	768,0 0
Political	532,665	743,300	659,100
Scientific and other Minor Departments	469,430	452,000	497,500
Total	11,250,038	11,472,400	11,778,200
Miscellaneous Civil Charges—			
Territorial and Political Pensions	750,252	680,000	676,200
Civil Furlough & Absentee Allowances	220,347	215,700	225,200
Superannuation Allowances and Pensions	2,156,278	2,206,400	2,312,400
Stationery and Printing	485,657	502,700	509,000
Miscellaneous	269,995	304,700	289,700
Total	3,882,529	3,909,500	4,012,500
Famine Relief and Insurance—			
Famine Relief	9,185	12,000	33,000
Protective Works, Railways	626,461	898, 0	500,000
Protective Works, Irrigation	283,217	270,600	287,300
Reduction of Debt	581,137	319,300	679,700
Total	1,500,000	1,500,000	1,500,000
Expenditure on Productive P. W. (Revenue Account)—			
State Railways (Working Expenses)	1,705,655	1,886,300	2,270,500
East Indian Railway (Working Expenses)	1,996,842	1,891,300	1,826,500
Eastern Bengal Railway Working expenses	...	180,000	232,500
Guaranteed Railways (Surplus Profits, Land, and Supervision)	637,272	495,100	516,000
Irrign. and Navign. (Working expenses)	514,837	581,800	593,100
Charges in respect of Capital			
(*a*) Interest on Debt—			
State Railways	1,329,771	1,409,400	1,515,300
East Indian Railway	503,173	531,800	550,700
Eastern Bengal Ry.	1,[illegible]9	64,100	95,500
Irrign. and Navign.	845,324	875,200	906,800
(*b*) Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,203,118	1,220,600	1,317,300
(*c*) Guaranteed Railways Interest	3,296,762	3,322,400	3,209,400
Total	12,033,873	12,358,000	13,033,600
Expenditure on Public Works not classed as Productive—			
State Railways (Capital Account)	—394,327	101,100	398,000
State Railways (Working and Maintenance)	157,701	175,900	119,9 0
Subsidised Railways	82,374	91,000	39,800
Southern Mahratta Railway	85,568	148,300	221,300
Frontier Railway	102,929	138,700	500,000
Irrigation and Navigation	750,904	782,300	707,300
Military Works	1,018,128	973,400	1,090,500
Civil Buildings, Roads, and Services	4,777,444	4,069,000	4,110,500
Total	6,580,721	6,569,700	7,193,300
Army Services—			
Army	16,921,714	15,970,200	15,734,400
Military Operations in Egypt	54,036	..	..
Total	16,975,750	15,970,200	15,734,400
Exchange on Transactions with London	3,838,756	3,252,900	3,573,600
Total	70,804,604	71,140,000	72,306,500
Surplus	..	...	..
Deficits	...	..	..
Total as per Abstract A	...	...	...
Expenditure on Productive Public Works (Capital Account)—			
State Railways	3,003,071	3,080,600	2,762,700
East Indian Railway	743,617	619,000	340,000
Eastern Bengal Railway	55,94[illegible]	1,271,20[illegible]	483,000
Irrigation and Navigation	709,684	761,60[illegible]	819,700
Madras Irrigation and Canal Company's undertakings	12,785	..	..
Miscellaneous Public Improvements	—533,070	..	..
Total	3,992,029	5,732,400	4,405,400

DR. DE ROOS'

CONCENTRATED GUTTÆ VITÆ OR VEGETABLE LIFE DROPS.

THE alchemists of old spent years in endeavouring to find out the means of transmuting the baser metals into gold, but in vain. It was, however, reserved for a physician of the 19th Century to make a far more valuable discovery in occult science—the result of deep research into the arcana of Nature's mysteries—which is here offered to the world; and the pleasing results of a quarter of a century, during which time this wonderful medicine has been tried in every quarter of the globe, all corroborate the most sanguine of the Inventor's hopes. Thousands of voluntary testimonials from grateful patients, testify to the fact that from this remarkable tonic alone, new life has been imparted to numbers of debilitated individuals; and it is not too much to say that hundreds of persons are at the present day in full enjoyment of their mental and bodily powers—in thorough good health—who previously were confirmed hypochondriacs, had been given up by the faculty as incurable, and left to drag out the remainder of their existence a misery to themselves, and a continual anxiety to their friends.

This great life-reviving medicine gives vitality and strength to the most shattered constitutions. It not only strengthens the system but purifies the blood, and promotes a healthy circulation of the fluids, thus imparting strength and tone to the nerves, enlivening and invigorating both body and mind. It greatly improves the appetite and restores the digestive powers, whilst for dyspeptic persons it is unrivalled. Those who (from long residence in hot climates) suffer from langour and relaxation, as also all persons going to the East or West Indies, should provide themselves with this important article of health.

Youth and age equally participate in the miraculous effects of this wondrous medicine, for whether the body be debilitated in early life, or sinking under the advance of years, a few doses will speedily afford assurance of returning health, by giving tone to the muscular and nervous systems, and through the organs of digestion, renovating the whole constitution. To the young it affords health, strength, and spirits, in place of lassitude and debility; while to the aged and infirm it assuredly furnishes great relief and comfort, by gently and safely invigorating the whole corporeal frame; and although it is not put forward as imparting immortality, it will certainly gild the autumn of declining years, and, in all cases, calmly and serenely protract the close of life. For females of all ages, as also for delicate children who cannot take cod-liver oil, the Guttæ Vitæ will be found a great boon—being far superior in its strengthening properties, and at the same time so pleasant to the palate that it can hardly be called a medicine. To married persons, especially, this preparation will prove invaluable; giving strength and vigour in place of lassitude and incapacity for exertion. Price, 11s. and 33s. per bottle. The large size contains sufficient for four weeks.

PAINS IN THE BACK, GRAVEL, LUMBAGO, RHEUMATISM, GOUT, DISEASES OF THE KIDNEYS AND BLADDER, STRICTURES, &c.

DR. DE ROOS'

COMPOUND RENAL PILLS

Are justly celebrated all over the world as the most safe and speedy remedy for the above dangerous complaints, Discharges of any kind, Stone in the Bladder, and diseases of the Kidneys and Urinary Organs generally.

These celebrated Pills are an infallible remedy in the most obstinate cases. By their use alone many thousands are annually restored to health, and the agonies of gout and rheumatism may now be considered a voluntary affliction, as no one need suffer these excruciating torments if they will only have recourse to these Pills, which are confidently recommended by the proprietor as the only real specific; whilst for weakness across the loins, sandy or other deposit in the water, and in all cases of renal or urinary disturbance, they are, indeed, unrivalled. They correct acidity of the stomach, promote the functions of the liver and kidneys, thereby preventing stone in the bladder, &c. Many complaints, long supposed to be nervous, often arise solely from contamination of the blood with certain impurities which should have been carried off by the kidneys. Thousands of testimonials from grateful patients attest their marvellous efficacy. In packages, 1s, 1½d., 2s. 9d., 4s. 6d., 11s., and 33s.

THE MOST WONDERFUL PILLS IN THE WORLD.

DR. DE ROOS'

PILULÆ VITÆ OR VEGETABLE LIFE PILLS

which speedily, and almost magically, remove pain and disease of whatever nature, restore cheerfulness to the spirits, vigour to the body, and strengthen all the organs on which health and life depend; they do not contain a particle of mercury, but are purely vegetable; and for all affections of the liver, flatulency, bile, sick headache, dizziness, loss of appetite, lowness of spirits, the sensations of fulness at the pit of the stomach, pains between the shoulders, and the distress arising from indigestion and general debility they will be found of unexampled efficacy. They act mildly on the bowels without pain or griping, impart strength to the stomach, promote a healthy action of the liver, clear the skin, remove sallowness and pimples, purify the blood, brace the nerves, and marvellously invigorate the whole system. Price 1s. 1½d., 2s. 9d., 4s. 6d., 11s., and 33s. per box.

Every package of Dr. De Roos' preparations bears the British Government Stamp with the words—"WALTER DE ROOS, London," in White Letters on a Red Ground, by order of Her Majesty's Honourable Commissioners, without which none can possibly be genuine. DR. DE ROOS' world-famed Medicines may be obtained of Messrs. TREACHER & Co., Limited, Bombay, Byculla and Poona; B. S. MADON & Co., Bombay; B. PHILLIPS & Co., Bombay & Poona; H. A. GEYER & Co., Bombay; BARRIE & Co., Madras; WEST & Co., Madras; WEST, Brig de Road, Bangalore; LYELL, Allahabad; B. G. MATHOOR, Medical Agency, Pepulmundee, Agra; DOOLY SING and LALL SING, Delhi and Ajmere; BATHGATE & Co., Calcutta; SMITH, STANISTREET & Co., Calcutta; PEAKE, ALLEN and Co., Lucknow; BALL, HOBSON & Co., Umballa; MAITLAND & Co., and HUDSON & Co., Colombo; and all the principal Merchants in India.

IMPORTANT CAUTION.—The public are respectfully informed that DR. DE ROOS' Pills are not sold in *loose* quantities, but only in packages, at the aforementioned prices. Intending purchasers are specially cautioned not to be deluded into buying *so-called* "Guttæ Vitæ" or "Renal Pills," but in every case specially to ask for (and accept no other but) DR. DE ROOS' "Guttæ Vitæ" or DR. DE ROOS' "Renal Pills."

IMPORTANT TO YOUNG MEN.—Debilitated and nervous sufferers should read the "Medical Adviser," by DR. DE ROOS, on secret abuses, nervous debility, depression of spirit and confirmed melancholy, too frequently traceable to certain pernicious habits acquired in early life. Price one Rupee of any of the Agents for DR. DE ROOS' Medicines.

SCHWEITZER'S COCOATINA.

Anti-Dyspeptic Cocoa or Chocolate Powder.

GUARANTEED PURE SOLUBLE COCOA OF THE FINEST QUALITY, WITHOUT SUGAR OR ADMIXTURE.

COCOATINA is the best Cocoa for INDIA and the COLONIES, *keeping for years in all climates*, being in a concentrated form. Made instantaneously with boiling water, and palatable without milk.

The FACULTY pronounce it the "most nutritious, perfectly digestible beverage for *Breakfast, Luncheon,* or *Supper*;" and invaluable for Invalids and Young Children. Being absolutely "all Cocoa," with the excess of fat extracted, is four times the strength of preparations thickened yet weakened with arrowroot, starch, &c., and in reality cheaper than such mixtures, a teaspoonful to a breakfast cup costing less than one halfpenny.

Celebrated for remarkable Sustaining Properties. Specially adapted for Early Breakfasts.

Adopted as a Medical Comfort in the Royal Navy.

Retailed by Chemists, Grocers, &c., in Air-tight Tins, at 1s. 6d., 3s., 5s. 6d., *&c.*

WHOLESALE BY THE SOLE PROPRIETORS.

H. SCHWEITZER & Co., 10, Adam Street, Strand, London, W.C.

AND ALL WHOLESALE HOUSES.

(REGISTERED TRADE MARK.)

DRESS FABRICS

"DIRECT from the LOOM to the CONSUMER!!"
Showing a Great Saving to the Purchaser!!!
(ANY LENGTH CUT.)

THE Bradford Manufacturing Co.,
BRADFORD, YORKSHIRE,
ENGLAND.

Will, on receipt of letter or post card, promptly forward, post free, to any address, a Sample Parcel of Patterns of all the Leading Novelties in Dress Goods to suit every Season of the year, and every climate, at prices to meet every class of Society. Innumerable Press Opinions testify to the excellence of the Fabrics, and the great advantages offered to the public. The "Century Cashmeres," which received the highest awards (Silver Medals) at the International Health and Crystal Palace Exhibitions, are in ever-increasing demand. Export Orders over £1 in value delivered free to any of the principal ports in England. Write at once and mention this paper.

THE "LOUIS" VELVETEEN

IS

"The favourite and most fashionable Material of the day."

The Wear of every Yard is Guaranteed
By the Manufacturer, and every yard
of genuine bears the name
"LOUIS."

The strictest examiner may try every test of touch and sight without discovering that these are other than the Genoa velvets which they so closely resemble, while the peculiar arrangements resulting in the fast woven pile enable them to stand interminable and rough wear, which would ruin real velvets at four times the price. For Costumes and Trimmings it is unequalled, and in fact for all purposes in which Silk Velvet may be used we specially recommend the "LOUIS" VELVETEEN.

"LOUIS" VELVETEEN. FOR HOUSE DECORATIONS & UPHOLSTERY THE "LOUIS" VELVETEEN

Is most effectual, both on account of its durability and beautiful appearance, and is admirably suited for Curtains, Table Covers, Screens, Sofa Cushions, and for covering Bookshelves, Brackets, &c., &c. For NEEDLEWORK also this Velveteen offers great advantages, as it can be procured in so many shades, and is easy to work upon—soft, rich, velvety, and durable. The "LOUIS" VELVETEEN offers a most useful material for artistic decorating at little cost.

EVERY YARD OF THE GENUINE BEARS THE NAME "LOUIS."

DEPOTS IN ENGLAND:—
LONDON: 2, CAREY LANE, E.C. MANCHESTER: 15, MAJOR STREET.

NETHERTON AND OLD HILL IRON WORKS,

NEAR DUDLEY, ENGLAND.

NOTICE TO IRON MERCHANTS AND CONSUMERS IN THE BOMBAY PRESIDENCY RESPECTING

"NETHERTON ♛ BEST" IRON.

HAVING reason to believe that considerable quantities of Common Bar Iron are sold in the Indian Market as of our manufacture, and that a few Bars of the genuine Brand are being mixed with the bulk in order to mislead buyers, we hereby beg to intimate that all Bars of our well-known make of Iron are branded "NETHERTON ♛ BEST," and that this Iron can always be supplied by certain recognised Merchants' AND IN BOMBAY BY Messrs. RICHARDSON & CRUDDAS.

N. HINGLEY & SONS.

JANUARY 1st, 1885.

SPECIAL NOTICE.

JOHN MORGAN & Co.,

ARMY TAILORS,

5, ALBEMARLE STREET, PICCADILLY, LONDON, W.

Regret to find that many of their Customers have been caused much annoyance and disappointment by circulars from firms of almost similar name leading them to suppose that they had removed their business.

It is therefore necessary to protect themselves, and due to their very large and much valued connection amongst Officers and Gentlemen of the Indian Services, that they should state that they still carry on their business at their old and only address,

No. 5, ALBEMARLE STREET, PICCADILLY, LONDON, W.,

where the measures and patterns of their customers are all registered—

JOHN MORGAN & Co.

Established in Europe, 1815.

GOLD MEDAL AND

CALCUTTA INTERNATIONAL EXHIBITION
1883-84
CUTLER, PALMER & CO. —FOR— GENERAL EXCELLENCE

FIRST CLASS CERTIFICATE.

Established in India, 1842.

CUTLER, PALMER & CO.,

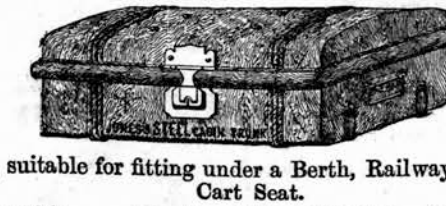
BOMBAY.

ALSO OF LONDON, CALCUTTA, BORDEAUX, MADRAS, LAHORE, KARACHI.

FOUR GOLD and TWO SILVER MEDALS were awarded to us and Correspondents whom we represented at the late Calcutta International Exhibition.

Cash. Per case. 1 doz. qts. Rs. a.	Cash. Per case. 2 doz. pts. Rs. a.			Credit. Per case. 1 doz. qts. Rs. a.	Credit. Per case. 2 doz. pts. Rs. a.
		BORDEAUX.—RED.			
34 8	36 4	Château Lafite	After Dinner Wines	36 0	38 0
34 8	36 4	Château Mouton		36 0	38 0
28 12	30 12	Château Rauzan		30 0	32 0
25 12	27 12	Château Palmer	Dinner Wines	27 0	29 0
23 0	25 0	Château Larose		24 0	26 0
21 4	23 4	St. Julien		22 0	24 0
17 4	19 4	Cantenac		18 0	20 0
16 0	18 0	St. Estephe, a favourite	Breakfast Wines.	16 8	18 8
13 8	15 8	Medoc Bordeaux bottled		14 0	16 8
10 0	12 0	Medoc, Bombay bottled		10 8	12 0
26 0	29 0	Sparkling Red Claret		27 0	30 0
		BORDEAUX.—WHITE.			
24 0	26 0	Haut Sauterne, delicate flavour		25 0	27 0
19 0	21 0	Barsac, very choice		20 0	22 0
15 8	17 8	Graves, delicious breakfast Wine		16 0	18 0
		BURGUNDY.—RED.			
33 0	35 0	Chambertin, the élite of Burgundies		34 8	36 0
26 12	28 12	Nuits, from the celebrated Côte		28 0	30 0
26 12	28 12	Corton, high class wine		28 0	30 8
22 8	24 8	Volnay, strongly recommended		23 8	25 0
19 4	21 4	Beaune, soft delicate flavour		20 0	22 0
19 4	21 4	Macon, a genuine Beaujolais		20 0	22 8
40 4	42 4	Sparkling Red Burgundy		41	43 8
		BURGUNDY.—WHITE.			
26 12	28 12	Chablis La Moutonne, superior		28 0	30 0
17 12	19 12	Chablis, light, pleasant wine		18 8	20 8
		CHAMPAGNE.			
55 8	58 8	Wachter and Co.'s "Royal Charter"		58 0	61 0
...	33 0	Finest Dry Sparkling, per hamper of 24 half-pints		...	34 8
60 0	62 8	Perinet and Fils		62 0	65 0
60 0	...	Perrier Jouet, cuvee reservee		62 0	...
55 8	...	Heidsieck's dry Monopole		57 8	...
32 12	34 12	Carte Blanche (Sibadey's), dry		34 0	36 0
25 8	27 8	Saumur, Finest Sparkling		26 8	28 0
50 0	[illegible]	Excelsior		52 0	55 0
		PORT.			
36 4	...	Old Crusted (many years in bottle)		38 0	...
26 4	28 4	Invalids'	gold capsule	27 8	29 8
26 4	...	Invalid's Rich	gold "	27 8	...
22 0	24 0	Dessert Wine	black "	23 0	25 0
19 4	21 4	A good full Wine	red "	20 0	22 0
14 8	16 4	Spanish Port	green "	15 0	17 0
23 0	...	Sacramental Wine, St. Martin's Malaga		24 0	...
32 8	34 8	Do. Tinta Francisca		34 0	[illegible]

JAPANNED PATENT STEEL BOXES.



Made shallow, suitable for fitting under a Berth, Railway Carriage, or Dog-Cart Seat.

Size	Price
Size 21 by 7 by 12 in.	Price Rs. 9
" 24 by 13½ by 9 in.	" " 10
Size 27 by 15 by 9½ in.	Price Rs. 12
" 30 by 17 by 10½ in.	" " 14
Size 32 by 20 by 13 in.	Price Rs. 18.

BOLTON & COMPANY,

ESPLANADE ROAD.

ACTON'S "PROTECTOR" KNIFE POLISH.
A SILVER SURFACE PRODUCED IMMEDIATELY ON CUTLERY, WITHOUT WEAR, FRICTION OR DUST
PACKETS 3D TINS 6D 1/- & 2/6D EACH
DEPOT 72, SHOE LANE, LONDON

EMERY CLOTH.
GLASS PAPER.
GENUINE EMERY.
BRUNSWICK BLACK.

Acton and Borman,
72, Shoe Lane,
London, E.C.

ACTON'S "ROYAL LUSTRE" BLACK LEAD.
A LASTING & BRILLIANT POLISH PRODUCED IMMEDIATELY WITHOUT WASTE OR DUST
IN 1D 2D & 4D PACKETS — EVERYWHERE
72, SHOE LANE, LONDON

THE

ROYAL BLEND SCOTCH WHISKY,

AS SUPPLIED TO

H. R. H. THE PRINCE OF WALES.

THE undersigned having been appointed Sole Agents for Western India for this rare old Scotch Whisky it can now be obtained at their Godowns (8, Elphinstone Circle, Bombay), on application to the Godown-keeper, in cases of 1 doz. Quarts and also in cases of 8 *Jeroboams*. The latter a specialty.

LIBERAL DISCOUNTS ALLOWED TO TRADE.

JOHN FLEMING & Co.

Bombay, 24th January, 1885.

PETER MOLLER'S COD LIVER OIL

PETER MOLLER'S Cod Liver Oil cannot be excelled or even equalled! This is evidenced by the continual awards (NINETEEN) whenever and wherever it is exhibited in competition with the best samples of other makers. The latest proof of this assertion was given at the **International Fisheries Exhibition, LONDON, 1883,** where some **Fifty Exhibitors** were represented, and fine specimens of Oil, from all parts of the world, shewn: but to PETER MOLLER alone was reserved the honour of the award of

TWO GOLD MEDALS.

One for the *exceedingly fine quality* of the Oil, and the other for the Process invented by him some thirty years since, and now generally adopted—but by which without the skill and experience he has acquired, being continually exercised, the *quality* of the Oil cannot be maintained, although the *appearance* may.

PETER MOLLER'S IS THE ONLY COD LIVER OIL for which the International Jury at the Fisheries Exhibition, AWARDED TWO GOLD MEDALS.

By his process the Oil is perfected in one operation. No after manipulations can restore those invaluable qualities which are lost by incautious or careless treatment: any such attempts must tend only to further deteriorate the therapeutic value of the Oil, and can alone be directed to masking a flavour which never should have existed.

The marked characterics of PETER MOLLER'S Cod Liver Oil are:—

Absolute Purity, Pristine Freshness, Easy Digestibility, Certain Efficacy,
Combined with a *very slight*, but agreeable flavour. In Capsuled Bottles only.

Of Chemists, Grocers, &c. — MOLLER'S COD LIVER OIL — REGISTERED TRADE MARK — And Stores & Godowns Everywhere. 4/84

L. STEFFENAUER,

WATCHMAKER AND JEWELLER,

No. 8, CHURCH GATE STREET, BOMBAY,

Has the pleasure to inform his numerous Friends and Constituents that he has always in stock Gold, Silver, and German Silver Watches of every description.

THE FOLLOWING ARE THE PRICES:—

Watch	Price
German Silver keyless horizontal Watches	Rs. 14 to 16
Do. do. do.	" 18 to 20
Do. do. lever	" 20 to 25
Do. Railway Regulator lever keyless Watches	" 22 to 25
Do. machine-made keyless lever Watches	" 25 to 35
Silver-hunter or open-faced horizontal Watches	" 18 to 25
Do. do. lever Watches	" 22 to 28
Do. do. lever keyless Watches	" 35 to 40
Do. do. lever keyless extra quality	" 50 to 60
Do. do. English lever escapement	" 50 to 60

Thoroughly tested before despatched. Guaranteed 2 years; supplied in a case with spare glass and spare mainspring. Postage prepaid all over India and Burma for Cash or by Value Payable Post.

NEW PATENT CALENDAR KEYLESS WATCH.

Watch	Price
German Silver double-faced patent lever keyless	Rs. 55 0
Silver do. do. do.	" 65 0
Silver open-faced do. do. do.	" 80 0
Silver hunting do. do. do.	" 95 0
18-carat Gold open-faced do. do.	" 350 0
18-carat Gold hunting do. do.	" 400

A large stock of Gold, Silver, and Nickel Silver Watches of most superior quality always on hand.

Watch	Price
18 carat Gold hunting English lever at	Rs. 150
Do. open-faced	" 120
Do. keyless	from Rs. 180 to 1,000
Do. Ladies' Watches	" 40 to 120
Do. Do. do keyless	" 90 to 300

The repairs of Watches, Clocks, Musical Boxes, Jewellery, &c., have my very best attention and car at all times, with the usual guarantee of one year.

Twelve years in this country have given Mr. L. Steffenauer enough experience to know all the different repairs required through the cause of this hot and dusty climate.

Arrived new improved ARISTONS (or Hand Organs), with 12 Music Papers and a Packing Case complete, at Rs. 45 Cash.

400 different Pieces, as Dances, Songs, Hymns, &c., &c., to be played on this Box all which can be had at Rs. 10 per dozen.

L. STEFFENAUER.

"CARLTON" WHISKEY.

ELEVEN YEARS OLD & FIVE YEARS OLD

GOLD MEDAL,
CALCUTTA EXHIBITION, 1884.

For Prices apply to CUTLER, PALMER & Co., Agents for India.

Shippers: RICHARD MATHEWS & Co. London.

NOTICES.

"FOR THE BLOOD IS THE LIFE."

CLARKE'S WORLD-FAMED BLOOD MIXTURE

THE GREAT BLOOD PURIFIER AND RESTORER HAS THE LARGEST SALE OF ANY MEDICINE IN THE WORLD.

OVERWHELMING TESTIMONY ACCOMPANIES EVERY BOTTLE PROVING THIS TO BE THE GREATEST MEDICINE EVER DISCOVERED.

For cleansing and clearing the blood from all impurities it cannot be too highly recommended.

For Scrofula, Scurvy, Skin and Blood Diseases, and Sores of all kind, it is a never-failing and permanent cure.

It Cures Old Sores
Cures Ulcerated Sores on the Neck
Cures Ulcerated Sore Legs
Cures Blackheads or Pimples on the Face
Cures Scurvy Sores
Cures Cancerous Ulcers
Cures Blood and Skin Diseases
Cures Glandular Swellings
Clears the Blood from all impure matter
From whatever cause arising.

As this mixture is pleasant to the taste, and warranted free from anything injurious to the most delicate constitution of either sex, the Proprietors solicit sufferers to give it a trial to test its value.

THOUSANDS OF TESTIMONIALS FROM ALL PARTS

Read the following:—

North-street, Audenshaw (near Manchester),
"January 10, 1882.

"It affords me great pleasure to add my testimony to the wonderful effects of your Blood Mixture, which has cured me of a very bad ulcerated foot and ankle. I had four wounds which prevented me following my occupation for four years, during which time I have been in five different infirmaries and under fifteen different doctors I was at last induced to try your Blood Mixture, and after taking three small bottles I was able to go to work, and by the time I had taken nine or ten bottles I was completely cured. Make whatever use you like of this, for the benefit of other sufferers.—I am, yours respectfully

"JOHN WILLIAMS.

Sold in Bottles 2s. 6d. each, and in cases containing six times the quantity, 11s. each—sufficient to effect a permanent cure in the great majority of long standing cases. By ALL CHEMISTS and PATENT MEDICINE VENDORS throughout the world.

PROPRIETORS,
THE LINCOLN AND MIDLAND COUNTIES DRUG COMPANY,
LINCOLN, ENGLAND.
TRADE MARK, BLOOD MIXTURE.

Ellwood's Indian Helmets
Ellwood's Indian Helmets
Ellwood's Indian Helmets
Awarded The Gold Medal International Health Exhibition, London, 1884
The Only Gold Medal in [Class 15.
Also,
The Gold Medal, International Exhibition, Crystal Palace, London, 1884
Ellwood's Indian Helmets
Ellwood's Indian Helmets
Ellwood's Indian Helmets
To be obtained of all dealers Throughout India, Ceylon, The Straits And other Tropical Countries
Wholesale only of the Inventors and Patentees,
J. ELLWOOD & SONS, LONDON.

General DEPÔT For BRITISH INDIA

GIBERT'S DEPURATIVE COMFITS

DEPÔTS

The results of the Experiments made in the Hospitals of Paris, London, Rio-de-Janeiro, etc., show that Dr. GIBERT'S DEPURATIVE COMFITS *Approved by the Paris College of Medicine*, are the best, the most efficacious and the most economical of known depuratives. They suit all ages and all constitutions of both sexes. *Beware of Imitations.*

AT ALL CHEMISTS AND DRUGGISTS'

BOUTIGNY (Late DESLAURIERS) 31, rue de Cléry & rue Poissonnière, à PARIS.

E. PLOMER & Co. Chemists Simla and Lahore

A Requisite for every Gentleman's Wardrobe.
JOHN HAMILTON & CO.'S
Patent Portable

TROUSERS STRETCHER

Awarded SILVER MEDAL, London International Exhibition, 1884.

MORE ESSENTIAL FOR TROUSERS THAN TREES FOR BOOTS.

By the use of this Instrument, Trousers will retain their original length and shape until worn out.

The thousands now in use amongst MILITARY, NAVAL, SPORTING, and other gentlemen, proves the INVENTION to be a NECESSITY.

Packs in a case 17½in. by 5 in., the rod being jointed.

OF ALL TAILORS & OUTFITTERS.

WHOLESALE ONLY: 21, Bedford Street Strand, London, W.C.

THE GREAT REMEDY

For HEADACHE, SEA or BILIOUS SICKNESS, CONSTIPATION, INDIGESTION, LASSITUDE, LOW SPIRITS, HEARTBURN, and FEVERISH COLDS. Prevents and quickly Relieves or Cures the worst form of TYPHUS, SCARLET, JUNGLE, and other FEVERS, PRICKLY HEAT, SMALL-POX, MEASLES, ERUPTIVE or SKIN COMPLAINTS, and various other altered CONDITIONS of the BLOOD. "It

"SAVED MY LIFE"

"for the Fever had obtained a strong hold on me. In a "few days I was quite well."—Extract from letter of C. Fitzgerald, Esq., Correspondent of the *Manchester Guardian* in Albania, referring to

LAMPLOUGH'S PYRETIC SALINE.

In praise of which the Testimony of Drs. Morgan, Turley, Stevens, Carr Jackson, and other eminent medical gentlemen, has been unqualified, as to its possession of most important elements calculated to restore and maintain Health with perfect vigour of Body and Mind.

Sold by all Chemists and Patent Medicine Dealers in Bottles, at various prices.

H. LAMPLOUGH, 113, Holborn, London, E.C.

Persons suffering from Colds, Influenza, Bronchitis, Asthma, Catarrh or Sore Throat are rapidly relieved and cured by

VAUQUELIN'S Syrup and Paste

Paris, rue de Cléry, 31

Depôts at all the principal Chemists' in the Universe.

Beware of Imitations.

General Depôt for *British India*: at Messrs E. Plomer & Co, Pharmaceutical Chemists, Combermere House, Simla and Lahore (Punjab).

SARSAPARILLA.

Wilkinson's Essence or Fluid Extract of

RED JAMAICA SARSAPARILLA

as the ONLY PREPARATION RECOGNISED by the FACULTY as a WONDERFUL PURIFIER of the HUMAN BLOOD.

It is not too much to say that those suffering from the effects of TROPICAL CLIMATES, such as TORPID LIVER, DEBILITY, ATTENUATION of BODY, ERUPTIONS, LASSITUDE, &c., will by taking this extraordinary ESSENCE of RED JAMAICA SARSAPARILLA, soon find relief and ultimately a cure. It is asserted by those who take a little DAILY the system becomes less liable to attacks of illness.

"We cannot speak too highly of it."—*Lancet.*

"We recommend your *Red Jamaica Sarsaparilla.*"—*Medical Review.*

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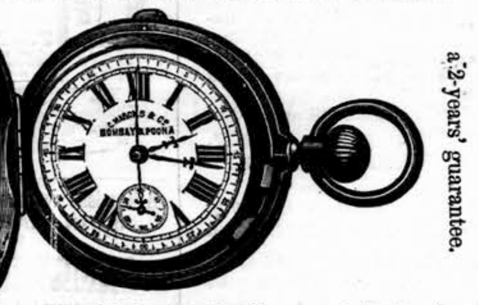

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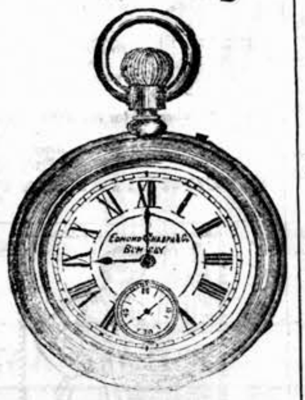

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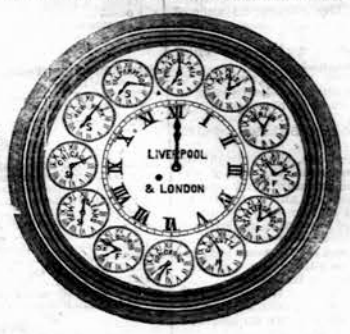

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